
CONTACT INFORMATION

**JANE F. NIKOLAI
RACINE COUNTY TREASURER**

730 Wisconsin Ave
Racine WI 53403-1274
(262) 636-3239
FAX (262) 636-3279

RCTreasurer@goRacine.org
www.racineco.com/treasurer

WISCONSIN DEPARTMENT OF REVENUE

Local Government Services Bureau
P.O. Box 8971, MS 6-97
Madison, WI 53708-8971
(608) 266-0772 or (608) 266-9457
FAX (608) 264-6887

Email additional questions to:
lgs@revenue.wi.gov

Frequently Asked Questions DOR:
www.revenue.wi.gov/faqs/slf/lotocr.html

Lottery and Gaming Credit Forms:
www.racineco.com/treasurer
www.revenue.wi.gov/forms/lottery/index.html

Disclaimer of Liability: Racine County presents the information in this brochure as a public service. While the information in this brochure may concern legal issues, it is not legal advice. Moreover, due to the rapidly changing nature of the law, we make no warranty or guarantee concerning the accuracy or reliability of the content of this brochure.

Updated 04-21-16

LOTTERY & GAMING CREDIT



Prepared by the Office of the
RACINE COUNTY TREASURER

Jane F. Nikolai



730 Wisconsin Avenue
Racine, Wisconsin 53403-1274

Telephone: (262) 636-3239
Fax: (262) 636-3279
Email: RCTreasurer@goracine.org
Website: www.racineco.com/treasurer

If I purchased the property on an unrecorded land contract may I apply for the credit?

Yes, if it is your primary residence and you provide notarized evidence.

How do I remove a credit?

Submit Removal Forms to the County Treasurer within 30 days if a property no longer qualifies for the credit. Removal Forms are available at your municipal treasurer's office, the County Treasurer's office and website or the Department of Revenue's website.

I have been receiving a Lottery and Gaming Credit on a parcel that is not eligible, what should I do?

First, you should fill out a Lottery and Gaming Credit Removal Form and send it to the County Treasurer so that you will not receive the credit on your next tax bill. Next, you should contact the Wisconsin Department of Revenue to discuss paying back any credits that you have received in error.

Do mobile homes qualify?



The credit may be claimed if the mobile home is used by you as your primary residence as of January 1 of the year the permit fees are applied. Your municipality will deduct the credit from the monthly mobile home permit fee.



FREQUENTLY ASKED QUESTIONS



What is the Lottery and Gaming Credit?

The Lottery and Gaming Credit provides property tax relief to taxpayers who qualify in the form of a credit on their property tax bills. The lottery credit is shown as a reduction on tax bills lowering the amount of property taxes due.

Who qualifies?

To qualify for the Lottery and Gaming Credit, you must be a Wisconsin resident that owns a home used as your primary residence as of January 1 of the year when property taxes are levied. Primary residence is defined as the home where you live for more than six months of the year. **Property owners may claim only ONE primary residence.** Unqualified properties include: business property, rental units, vacant land, and garages.



How do I apply for the Lottery and Gaming Credit?

Applications are available at your municipal treasurer's office, the County Treasurer's office and website, or the Wisconsin Department of Revenue's website (see reverse side for contact information).



How much do I receive?

The Lottery and Gaming Credit is determined in November of each year based on the amount of revenues from the Wisconsin lottery, pari-mutuel on-track betting and bingo during the year. The credit amount on your tax bill is based on your school tax rate and the maximum credit value.

How can I find out if I am getting the credit?

Look at your last property tax bill to see if the credit has been given. There is a line item titled "**Lottery and Gaming Credit**". If an amount is listed on this line, the property received the credit. You may also check the County Treasurer's website or contact the County Treasurer's office to obtain this information.

What if my tax bill does not have the Lottery and Gaming Credit listed?

If you qualified for the credit, but it is not on your tax bill, you may apply for the credit with your **municipal treasurer's office** until January 31st following the issuance of the tax bill. If you have missed the January 31st deadline, you may file a late claim with the **Wisconsin Department of Revenue** until October 1st.

What if a home was purchased after January 1st?

To receive the Lottery and Gaming credit, the new owner must attest that, to the best of their knowledge, the previous owner owned and used the home as their primary residence as of January 1. Only in this limited circumstance may a new homeowner sign an application to receive the Lottery and Gaming Credit if property was purchased after January 1st.



What if I sell my home?

When a property is sold the Lottery and Gaming Credit is "sold" with it. Ideally, the amount of the credit should be considered when pro-rating the property taxes between buyer and seller.



What if I build a new home?

If the home is completed and occupied on January 1, you may apply for a lottery credit to be placed on the tax bill that will come out the following December. If you move in on January 15th, then you do not qualify until the following year.

Continued on back→