



**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 after January 1st, then you will have to wait until the following year to apply for the credit.

**How do I remove a credit?**

According to State Statute, it is the owners' responsibility to contact the Iowa County Treasurer within 30 days if a property that is receiving the credit is no longer eligible for the credit. Removal Forms can be obtained from the Iowa County Treasurer's website or the Wisconsin Department of Revenue's website.

**I just realized that 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 Iowa 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.

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**CONTACT INFORMATION**

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**Connie Johnson  
IOWA COUNTY TREASURER**

222 N Iowa St  
Dodgeville, WI 53533  
PH: (608) 935-0397  
FAX: (608) 935-3024  
Website:

[www.iowacounty.org/departments/Treasurer](http://www.iowacounty.org/departments/Treasurer)

**WISCONSIN DEPARTMENT OF REVENUE**

Local Government Services Bureau  
P.O. Box 8971, MS 6-97  
Madison, WI 53708-8971  
PH: (608) 261-5360  
FAX: (608) 264-6887

Email additional questions to:  
[lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

**Frequently Asked Questions DOR:**

[www.revenue.wi.gov/Pages/FAQS/slf-lottcr.aspx](http://www.revenue.wi.gov/Pages/FAQS/slf-lottcr.aspx)

**Lottery and Gaming Credit Forms:**

[www.revenue.wi.gov/Pages/Form/lottery-home.aspx](http://www.revenue.wi.gov/Pages/Form/lottery-home.aspx)

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Disclaimer of Liability: Iowa 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. This is a brief overview of the WI Lottery Credit. See the above WI DOR website for details and additional Frequently Asked Questions.

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**IOWA COUNTY**

**CONNIE JOHNSON**

**IOWA COUNTY**

**TREASURER**



Iowa County Treasurer  
222 N Iowa St  
Dodgeville, Wisconsin 53533

Telephone: (608) 935-0397

Fax: (608) 935-3024

Website: [www.iowacounty.org/departments/Treasurer](http://www.iowacounty.org/departments/Treasurer)

# FREQUENTLY ASKED QUESTIONS



## Who qualifies?

To qualify for the Lottery and Gaming credit, an owner must be a Wisconsin resident, the owner of the dwelling, and use the dwelling as their primary residence as of January 1 of the year in which property taxes are levied. Primary residence is defined as the home where an individual lives more than six months of the year. If temporarily absent, it is the home to which the owner returns. Only one primary residence may be claimed. Renters do not qualify. The Lottery and Gaming credit cannot be claimed on business property, rental units, vacant land, garages or other property that is not the primary residence of the owner.

## Must I apply for the Lottery and Gaming Credit?

You may have to apply for the Lottery and Gaming Credit if you have recently purchased a home, recently built a home or you now use your property as your primary residence. Applications can be found at the Iowa County Treasurer's website or the Wisconsin Department of Revenue website (see the reverse side for addresses). Applications for the current year credit can be accepted by the Iowa County Treasurer's office until November 1st.

## 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.

## Do mobile homes qualify?

The credit can be claimed if the owner uses the mobile home as a primary residence. Your municipal clerk will deduct the credit as part of the determination of the monthly mobile home permit fee.

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

Look at your last property tax bill to see if the credit had been given. A line for the Lottery and Gaming credit on the property tax bill is located below the **Total** (tax) and **First Dollar Credit** lines on your tax bill. If an amount is listed on this line, the property received the credit. You can also check the County Treasurer's website or contact the County Treasurer's office to obtain that information.

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

If you qualified for the credit, but it did not appear on your tax bill, you may claim the credit with your **municipal treasurer** in which the property is located 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 I buy a home?

The Lottery and Gaming Credit stays with the property and will be deducted from the net tax payable on the next property tax bill. However, it is the new owner's responsibility to contact the Iowa County Treasurer within 30 days if a property that was certified for the credit is no longer eligible for the credit.

## 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 1st. Only in this limited circumstance may a new homeowner sign an application to receive the Lottery and Gaming Credit.



## What if I sell my home?

The Lottery and Gaming Credit stays with the property. 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.

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