

**2025**

**Municipal Permit Fee and  
Lottery/Gaming Credit for  
Manufactured/Mobile Homes**



# 2025 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

## Table of Contents

I. General Information .....	2
II. Definition of Terms .....	3
III. Required Information .....	3
IV. Steps for Calculation and Distribution .....	4
V. Form LC-220: Lottery and Gaming Credit Claim Application .....	5
VI. Lottery Credit Calculation Notice .....	6
VII. Manufactured and Mobile Home Statement of Monthly Municipal Permit Fee .....	7
VIII. 2024 Property Tax Bill .....	8
IX. Lottery and Gaming Credit Calculation .....	9
X. Instructions for Monthly Municipality Permit Fee Distribution .....	10
XII. Instructions for MHPF Lottery Credit Distribution .....	12
XIII. Form LC-664: Manufactured/Mobile Home Lottery and Gaming Credit Report .....	13
XIV. Notice of Lottery and Gaming Credit Payment .....	14
XV. Online Lottery and Gaming Credit Forms .....	15
XVI. Resources/Contact Information .....	15

## I. General Information

- Manufactured/mobile homes subject to a monthly municipal permit fee are entitled to the lottery and gaming credit provided the manufactured/mobile home is used as a primary residence. Under state law (sec [79.10](#), Wis. Stats.), the municipal clerk deducts the credit as part of the determination of the monthly municipal permit fee.
- New owners or newly qualified individuals must complete and sign the Wisconsin Department of Revenue’s (DOR) [Form LC-220](#) stating that the manufactured/mobile home is owner-occupied and used as a primary residence
- If a manufactured/mobile home is moved out of a community, all unused credit must be returned to DOR. The municipality may also charge back (bill) a school district(s) for its unused portion of the credit for the manufactured/mobile homes that move out.
- Federal law requires a lending institution to escrow the taxes for a manufactured/mobile home when a lien exists on the home. However, state law (sec. [66.0435\(3\)](#), Wis. Stats.) requires that the monthly municipal permit fee is paid to the local taxing authority (or to the community operator by ordinance). In these situations, the homeowner is paying the fee (tax) twice, once to the lending institution and once to the local taxing authority or community operator. At the end of the year, the homeowner can show the lending institution the taxes were already paid, and receive a credit/refund from the lending institution.

# 2025 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

## II. Definitions of Terms

**Estimated fair market value** – this is normally the equalized value. The amount an owner could expect to receive for the property through a private sale (cash value).

**Assessment ratio** – the relationship between the assessed value and the equalized value of the entire taxation district as certified each year by DOR.

$$\text{Assessment ratio} = \frac{\text{Assessed value}}{\text{Equalized value}}$$

Example:

$$98.9000000\% = \frac{\$ 98,900}{\$ 100,000}$$

**Net tax rate** – a unit per dollar of value by which property is taxed (after school levy tax credit):

$$\text{Tax Rate} = \text{Total Taxes (before lottery and gaming credit)} \div \text{Total Assessed Value}$$

**Equalized value** – certified by DOR

**School tax rate** –  $\text{School Taxes} \div \text{Equalized Value (TID Out) of the school district}$

**Maximum credit value (MCV)** – maximum equalized value amount to be multiplied by the school tax rate to determine the lottery credit amount

## III. Required Information

The Manufactured/Mobile Home Monthly Municipal Permit Fee (MHPF) is a substitute for property taxes on manufactured/mobile homes not taxed as real estate or personal property. Your local assessor is responsible for placing a fair market value on the manufactured/mobile home(s) and the exempt furnishings. The local clerk is responsible for calculating the annual and monthly municipal permit fees.

### Information needed to calculate the fees and to report the lottery and gaming credit to DOR:

Item	Description	Form number
Manufactured/Mobile Home Municipal Permit (LC-220)	Application from property owner to local treasurer to receive lottery and gaming credit	Page 4
Lottery Credit Calculation Notice	Notice of Equalized Value School Tax Rate and Maximum Credit Value sent by DOR to municipalities in November	Page 5
Mobile Home Statement (PA-118)	Completed Manufactured/Mobile Home Statement of Monthly Municipal Permit Fee	Page 6
Tax Bill	Copy of 2024 Real Estate Tax Bill (payable in 2025) from the same school district where the manufactured or mobile home is located	Page 7
Lottery and Gaming Credit Calculation	Instructions for calculating the Lottery and Gaming Credit for Manufactured and Mobile Home Monthly Municipal Permit Fees	Page 8
Step-by-Step Instructions for MHPF Distribution	<ul style="list-style-type: none"> <li>• Pages 9-10 – instructions for the permit fee distribution to schools</li> <li>• Page 11– instructions for the lottery credit distribution to schools.</li> <li>• Both are due to schools by April 15, 2025</li> </ul>	Pages 9-11
Lottery and Gaming Credit Report (LC-664)	• Lottery Credit Report Form for Manufactured/Mobile Home Monthly Municipal Permit Fee due to DOR by March 3, 2025	Page 12
Notice of Lottery and Gaming Credit Payment	Lottery and Gaming Credit Notice including Calculation Form for the Manufactured/Mobile Home Monthly Municipal Permit Fee	Page 13

## IV. Steps for Calculation and Distribution

Use 2024 tax rates, level of assessment, and lottery and gaming credit value.

### **Step 1 – Complete Section C of the Manufactured/Mobile Home Statement of Monthly Municipal Permit Fee**

"On January 1, the assessor shall determine the total fair market value of each manufactured or mobile home in the taxation district subject to the monthly municipal permit fee." (sec. [66.0435\(3\)\(c\)1.a](#), Wis. Stats.) The assessor must complete the form in January. Also, as soon as an assessor receives notice of an addition of a unit to a community, the assessor determines its fair market value and notifies the clerk of that determination.

### **Step 2 – Calculate the lottery and gaming credit for each individual manufactured or mobile home monthly municipal permit fee**

The fee can be calculated using the steps outlined on page 9 – Lottery and Gaming Credit Calculation Form. This credit is deducted on Line 10 of the Manufactured/Mobile Home Statement (PA-118).

**Step 3** – Sum total lottery credits applied on each qualified manufactured/mobile home and count the number of qualified manufactured/mobile homes used as primary residences that received a lottery and gaming credit. Enter the amount on the Manufactured/Mobile Home Lottery and Gaming Credit Report (Form LC-664) – see example form on page 13. [Form LC-664](#) is an electronic form and is available after February 1.

**Step 4** – Calculate the distribution of Manufactured/Mobile Home Municipal Permit Fees for both the collections and lottery and gaming credit.

### **If you have any questions, contact us:**

Wisconsin Department of Revenue  
Local Government Services Bureau  
PO Box 8971 #6-97  
Madison, WI 53708-8971

**Phone** (608) 266-0772 or (608) 266-9457

**Fax** (608) 264-6887

**Email** [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

# 2025 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

## V. Lottery and Gaming Credit Claim Application

Form <b>LC-220</b>	<b>Manufactured / Mobile Home Municipal Permit Wisconsin Lottery and Gaming Credit Application</b>	<b>2025</b> Due date: Jan. 31, 2025
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If you are an owner of a manufactured/mobile home (unit) subject to a monthly municipal permit fee, you may qualify for a Lottery and Gaming Credit, which will reduce monthly municipal fees for **2025**.

### Who can claim this credit?

- **You may claim this credit on your monthly municipal permit fee if both apply:**
  - You were the owner of the unit described below on January 1, 2025
  - You use the unit as your primary residence
- **You cannot claim** – if the unit is not your primary residence. You can have only one primary residence. You cannot claim the credit on business property, rental units, land, garages or other properties that are not your primary residence. A non-Wisconsin resident cannot claim this credit.
- **Note:** If you do not qualify for this credit, do not return this form

### Filing deadline – January 31, 2025

To claim this credit, you must submit this completed form to your **Municipal Treasurer on or before January 31, 2025**. Your Municipal Treasurer will calculate the monthly credit and deduct it from your monthly municipal permit fee.

**Questions?** – if you have questions on the Lottery and Gaming Credit, contact your Municipal Treasurer or the Wisconsin Department of Revenue at (608) 266-9457, (608) 266-0772, or lgs@wisconsin.gov.

<b>2025 Lottery and Gaming Credit Claim</b> – if you do not qualify for the credit, do not return this form		
<b>Unit address</b>		
_____	<b>Lot/Account number</b>	_____
_____	<input type="checkbox"/> Town	} _____
_____	<input type="checkbox"/> Village	
_____	<input type="checkbox"/> City	} _____
_____	County of _____	
<i>I attest, under penalty of law, that as of January 1, 2023, I was an owner of the unit described above and that as of that date I used the unit as my primary residence. I understand that I must notify the municipal treasurer within 30 days of the date on which I no longer use the unit as my primary residence.</i>		
Claimant name (please print)	Email	
Signature	Phone (     )     -	Date (mm-dd-yyyy) -     -

<b>For Use By Taxation District Treasurer Only</b>	
1. Net fair market value of unit (not to exceed \$29,300) .....	_____ (1)
2. Equalized value school tax rate of district where unit is located .....	_____ (2)
3. Lottery credit (1) x (2) .....	_____ (3)
4. Monthly credit deduction (3) ÷ 12 months .....	_____

## VI. Lottery Credit Calculation Notice

WISCONSIN DEPARTMENT OF REVENUE  
 NOTICE OF EQUALIZED VALUE SCHOOL TAX RATE  
 USE FOR 2024 LOTTERY CREDIT CALCULATION

IMA CLERK  
 VILLAGE OF BADGER  
 PO BOX 250  
 BADGER, WI 58425

<u>COMUN CODE</u>	<u>COUNTY</u>	<u>TAX DISTRICT NAME</u>
01-100	AMERICA	VILLAGE OF BADGER

<u>SCHOOL CODE</u>	<u>SCHOOL DISTRICT NAME</u>	<u>EQUALIZED VALUE SCHOOL TAX RATE</u>	<u>MAXIMUM CREDIT VALUE</u>	<u>MAXIMUM LOTTERY CREDIT</u>
#3150	ROSE	.011107969	\$29,300	\$325.46
#6181	VIOLET	.011347341	\$29,300	\$332.48
#5100	APPLE	.009804271	\$29,300	\$287.27

# 2025 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

## VII. Manufactured/Mobile Home Statement of Monthly Municipal Permit Fee

### MANUFACTURED & MOBILE HOME STATEMENT OF MONTHLY MUNICIPAL PERMIT FEE

#### INSTRUCTIONS

**MANUFACTURED & MOBILE HOME COMMUNITY OPERATOR** (or owner of land if manufactured or mobile home subject to fee is located outside of community): Complete Section A with manufactured or mobile home owner. Submit in duplicate to your local Assessor within 5 days of the arrival of each unit.

**ASSESSOR:** Complete Section B. Determine the fair market value of the manufactured or mobile home. (Use PA-117, Manufactured & Mobile Home Valuation Worksheet). NOTE: Exempt furnishings must be subtracted from the fair market value if included in that figure. Submit form to local Clerk for computation of municipal permit fee.

**CLERK:** Complete Section C.

		SECTION A									
<b>TO BE COMPLETED BY COMMUNITY OPERATOR AND MANUFACTURED OR MOBILE HOME OWNER</b>	TAXATION DISTRICT	SCHOOL DISTRICT	COUNTY	NAME OF MANUFACTURED OR MOBILE HOME OWNER							
	100	3150	01	I.M. Owner							
	NAME OF COMMUNITY			ADDRESS OF MANUFACTURED OR MOBILE HOME							
	Sugar Maple Park			200 Sugar Maple Blvd. Badger WI 54825							
	COMMUNITY ADDRESS			ARRIVAL DATE	OWNER PERMANENT ADDRESS						
	1001 Elm Drive Badger WI 54825			12-1-2000	Same as above						
	<b>MANUFACTURED OR MOBILE HOME DESCRIPTION</b>										
	MANUFACTURER'S NAME			MODEL OR POPULAR NAME			SERIAL NUMBER				
	YR OF MANUFACTURE	PURCHASE YEAR	PURCHASE PRICE		PURCHASED AS		WHERE PURCHASED				
	1999	1999	30,000		<input type="checkbox"/> NEW <input type="checkbox"/> USED						
DO YOU HAVE		LICENSE NO. (IF APPLICABLE)		WIDTH	LENGTH	WEIGHT	COLOR	NO. OF AXLES			
<input type="checkbox"/> BILL OF SALE <input type="checkbox"/> TITLE				FT.	FT.						
NO. OF ROOMS		DOES THE UNIT HAVE		<input type="checkbox"/> FIREPLACE		<input type="checkbox"/> PORCH		_____ SF			
BATHS _____ BDRMS _____		<input type="checkbox"/> SKIRTING		<input type="checkbox"/> WASHER		<input type="checkbox"/> PATIO		_____ SF			
TOTAL ROOMS _____		<input type="checkbox"/> AIR CONDITIONING		<input type="checkbox"/> DRYER		<input type="checkbox"/> CARPORT		_____ SF			
<input type="checkbox"/> DISHWASHER											
<b>PLEASE SIGN HERE</b> ▶		SIGNATURE OF UNIT OWNER					DATE				
		<b>SECTION B – VALUATION</b>									
<b>ASSESSOR</b>	1. Total Fair Market Value .....						\$	24,000	DATE VIEWED OR INSPECTED		
	2. Exempt Furnishings .....						– \$	4,000	SIGNATURE OF ASSESSOR		
	3. NET FAIR MARKET VALUE .....						\$	20,000	▶		
Assessor enters						(Subtract line 2 from line 1)					
		<b>SECTION C – COMPUTATION OF MUNICIPAL PERMIT FEE</b>									
<b>CLERK</b>	From Line 3 above						4. Net Fair Market Value (from line 3 above) .....	\$	20,000	The first monthly fee covers the month of <b>January</b> (Enter month) and is due on or before the 10th day of <b>February</b> (Enter the following month) The monthly fee is due on or before the 10th day of each month thereafter.	
							5. % Level of Local Assessment .....	Tax bill	X		98.90
							(established for preceding Jan. 1 assessment)				
							6. Value for Fee Computation (multiply line 4 by line 5) ....	\$	19,780		
							7. Net Tax Rate (after state tax credit) (established for preceding January 1 assessment)	Tax bill	X		.017243
							8. Annual Fee (multiply line 6 by line 7) .....		\$		341.07
							9. Gross Monthly Fee (divide line 8 by 12 months) .....		\$		28.42
							10. Lottery Credit (if applicable) .....		LC Claim Form		– \$ 10.18
							11. Net Monthly Fee (subtract line 10 from line 9) .....		\$		18.24

# 2025 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

## VIII. 2024 Property Tax Bill

STATE OF WISCONSIN  
**REAL ESTATE PROPERTY TAX BILL FOR 2024**  
 VILLAGE OF BADGER  
 AMERICA CO.

**IMPORTANT:** • Correspondence should refer to tax number.  
 • See reverse side for important information.  
 • Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

**LEGAL DESCRIPTION**  
 PART OF THE FIRST ADDITION TO THE SECOND  
 ADDITION CONSISTING OF 1 LOT

**BILL AND SUE HOMEOWNER**  
 PO Box 123  
 BADGER WI 58425

Not part of the bill template.  
 Prints only on bills for property  
 located within a Drainage District.

Drainage District Notification: \$

PARCEL # 12-116-0029-0000

Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect credits)	
22,000	76,900	98,900	98.9000000	.017243455	
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	185.01
22,250	77,750	100,000			
	2023	2024	2023	2024	% Tax Change
Taxing Jurisdiction	Est. State Aids Allocated Tax Dist.	Est. State Aids Allocated Tax Dist.	Net Tax	Net Tax	
AMERICA CO	16,632	17,466	317.60	328.20	3.3%
VILLAGE OF BADGER	116,684	117,737	183.29	183.32	.02%
SCH. DIST. #3150	659,459	569,823	1,220.87	1,188.45	-2.6%
TECH. COLLEGE #56	20,283	22,326	150.06	173.21	15.4%
Total	813,058	727,352	1,889.09	1,890.38	.01%
	First Dollar Credit		79.76	74.64	-6.4%
	Lottery & Gaming Credit		105.56	121.08	14.7%
	Net Property Tax		1,703.77	1,694.66	-0.5%

Make Check Payable to: JANE DOE TREASURER, VILLAGE OF BADGER RR 9, PO BOX 6890 BADGER WI 58425	Full Payment Due On or Before January 31	Net Property Tax	\$1,694.66
	\$ 2,053.68		
Second Installment Payment Payable To: JOHN SMITH, COUNTY TREASURER AMERICA COUNTY COURTHOUSE BADGER WI 58425	Or First Installment Due On or Before January 31	GARBAGE	359.02
	\$ 1,206.35		
	And Second Installment Due On Or Before July 31		
	\$ 847.33		

**FOR INFORMATIONAL PURPOSES ONLY – Voter-Approved Temporary Tax Increases**

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

**BILL AND SUE HOMEOWNER**  
 PO Box 123  
 BADGER WI 58425

Check For Billing Address Change

**TOTAL DUE** FOR FULL PAYMENT  
 PAY BY **JANUARY 31 2025**

▶ \$ **2,053.68**

**Warning:** If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.  
**Failure to pay on time. See reverse.**

PA-886Z (R. 8-22)





# 2025 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

## IX. Lottery and Gaming Credit Calculation

Lottery and Gaming Credit Calculation	
Instructions for calculating the Lottery and Gaming Credit for Monthly Municipality Permit Fees	
<p>Step 1 Compare the NET FAIR MARKET VALUE on PA-118, line 3, SECTION B - VALUATION to the Maximum Credit Value. The lower of these two amounts is the CREDIT VALUE.</p>	<p><b>Example:</b></p> $\frac{\$ 40,000}{\text{Net Fair Market Value}} \text{ OR } \frac{\$ 29,300}{\text{Maximum Credit Value}} = \frac{\$ 29,300}{\text{CREDIT VALUE}}$
<p>Step 2 Multiply the Equalized Value School Tax Rate on the Lottery Credit Calculation Notice (Page 5) by the CREDIT VALUE from Step 1 above.</p>	$\frac{\$ 29,300}{\text{CREDIT VALUE}} \times \frac{.011107969}{\text{Equalized Value School Tax Rate}} = \frac{\$ 325.46}{\text{Lottery Credit}}$
<p>Step 3 Calculate the monthly fee for Line 10 of Section C - COMPUTATION OF MONTHLY MUNICIPALITY PERMIT FEES (Page 6) on PA-118.</p>	$\frac{\$ 325.46}{\text{Lottery Credit (from Step 2)}} \div 12 = \frac{\$ 27.12}{\text{MONTHLY Lottery Credit}}$

### Calculate MONTHLY Lottery Credit

<p>Step 1</p> $\frac{\text{Net Fair Market Value}}{\text{Net Fair Market Value}} \text{ OR } \frac{\$ 29,300}{\text{Maximum Credit Value}} = \frac{\text{CREDIT VALUE}}{\text{CREDIT VALUE}}$
<p>Step 2</p> $\frac{\text{CREDIT VALUE}}{\text{CREDIT VALUE}} \times \frac{\text{Equalized Value School Tax Rate}}{\text{Equalized Value School Tax Rate}} = \frac{\text{Lottery Credit}}{\text{Lottery Credit}}$
<p>Step 3</p> $\frac{\text{Lottery Credit (from Step 2)}}{\text{Lottery Credit (from Step 2)}} \div 12 = \frac{\text{MONTHLY Lottery Credit}}{\text{MONTHLY Lottery Credit}}$

## X. Instructions for Monthly Municipality Permit Fee Distribution

### Instructions for Monthly Municipality Permit Fee Distribution

*Example 1*

<p><b>Step 1 Determine proportionate share (ratio) for school district(s).</b> Use a tax bill (page 8) for the same school district where the manufactured/mobile home community is located.</p>	$\begin{array}{r} \$ 1,188.45 \\ \hline \text{School District Tax} \end{array} + \begin{array}{r} \$ 185.01 \\ \hline \text{School Levy Tax Credit} \end{array} = \begin{array}{r} \$ 1,373.46 \\ \hline \text{Gross School Tax} \end{array}$ $\begin{array}{r} \$ 1,890.38 \\ \hline \text{Total Tax} \end{array} + \begin{array}{r} \$ 185.01 \\ \hline \text{School Levy Tax Credit} \end{array} = \begin{array}{r} \$ 2,075.39 \\ \hline \text{Total Gross Tax} \end{array}$ $\begin{array}{r} \$ 1,373.01 \\ \hline \text{Gross School Tax} \end{array} \div \begin{array}{r} \$ 2,075.39 \\ \hline \text{Total Gross Tax} \end{array} = \begin{array}{r} .6618 \\ \hline \text{School's Ratio (share of fee)} \end{array}$
<p><b>Step 2 Determine community operator reimbursement</b> <i>Sec. 66.0435(3m), Wis. Stats.</i> If municipal ordinance requires that monthly municipal permit fee collections be made by the community operator, the community operator may deduct 2% of the total collections for administration. This should be subtracted prior to payment to the municipality.</p>	$\begin{array}{r} \$ 700.00 \\ \hline \text{Total collections} \end{array} \times .02 = \begin{array}{r} \$ 14.00 \\ \hline \text{Amount to be retained by community operator} \end{array}$ $\begin{array}{r} \$ 700.00 \\ \hline \text{Total collections} \end{array} - \begin{array}{r} \$ 14.00 \\ \hline \text{Amount to be retained by community operator} \end{array} = \begin{array}{r} \$ 686.00 \\ \hline \text{Payment to municipality} \end{array}$
<p><b>Step 3 Determine municipality administration cost retained</b> <i>Sec. 66.0435(8), Wis. Stats.</i> Multiply the Gross Monthly Municipal Permit Fee collected (before community operator reimbursement) by 10% to cover the cost of administration.</p>	$\begin{array}{r} \$ 700.00 \\ \hline \text{Total monthly collections (before community operator fee)} \end{array} \times .10 = \begin{array}{r} \$ 70.00 \\ \hline \text{Cost for administration to be retained by municipality} \end{array}$
<p><b>Step 4 Determine amount to be shared with school district.</b> <i>Sec. 66.0435(9), Wis. Stats.</i> Multiply Monthly Municipal Permit Fee collections, less community operator fees (if applicable), less municipal administration costs retained, by school's ratio. Payment to the school district where the community is located within 20 days after the end of each month.</p>	$\begin{array}{r} \$ 700.00 \\ \hline \text{Total monthly collections (before community operator fee)} \end{array} - \begin{array}{r} \$ 14.00 \\ \hline \text{Operator fee (Step 2)} \end{array} - \begin{array}{r} \$ 70.00 \\ \hline \text{Cost of administration (Step 3)} \end{array} =$ $= \begin{array}{r} \$ 616.00 \\ \hline \text{Amount to be shared} \end{array} \times \begin{array}{r} .6618 \\ \hline \text{School's ratio} \end{array} = \begin{array}{r} \$ 407.67 \\ \hline \$ \text{ to school} \end{array}$ $\begin{array}{r} \$ 616.00 \\ \hline \text{Amount to be shared with school district} \end{array} - \begin{array}{r} \$ 407.67 \\ \hline \$ \text{ to school} \end{array} = \begin{array}{r} \$ 208.33 \\ \hline \text{Balance for municipality} \end{array}$

# 2025 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

## Instructions for Monthly Municipality Permit Fee Distribution

<p><b>Step 1 Determine proportionate share (ratio) for school district(s).</b></p> <p>Use a tax bill (page 8) for the same school district where the manufactured/mobile home community is located.</p>	$\frac{\text{School District Tax}}{\text{Total Tax}} + \frac{\text{School Levy Tax Credit}}{\text{School Levy Tax Credit}} = \frac{\text{Gross School Tax}}{\text{Total Gross Tax}}$ $\frac{\text{Gross School Tax}}{\text{Total Gross Tax}} = \text{School's Ratio (share of fee)}$
<p><b>Step 2 Determine community operator reimbursement</b> <i>Sec. 66.0435(3m), Wis. Stats.</i></p> <p>If municipal ordinance requires that monthly municipal permit fee collections be made by the community operator, the community operator may deduct 2% of the total collections for administration. This should be subtracted <b>prior</b> to payment to the municipality.</p>	$\text{Total collections} \times .02 = \text{Amount to be retained by community operator}$ $\text{Total collections} - \text{Amount to be retained by community operator} = \text{Payment to municipality}$
<p><b>Step 3 Determine municipality administration cost retained</b> <i>Sec. 66.0435(8), Wis. Stats.</i></p> <p>Multiply the Gross Monthly Municipal Permit Fee collected (before community operator reimbursement) by 10% to cover the cost of administration.</p>	$\text{Total monthly collections (before community operator fee)} \times .10 = \text{Cost for administration to be retained by municipality}$
<p><b>Step 4 Determine amount to be shared with school district.</b> <i>Sec. 66.0435(9), Wis. Stats.</i></p> <p>Multiply Monthly Municipal Permit Fee collections, less community operator fees (if applicable), less municipal administration costs retained, by school's ratio. Payment to the school district where the community is located within 20 days after the end of each month.</p>	$\text{Total monthly collections (before community operator fee)} - \text{Operator fee (Step 2)} - \text{Cost of administration (Step 3)} = \text{Amount to be shared}$ $\text{Amount to be shared} \times \text{School's ratio} = \$ \text{ to school}$ $\text{Amount to be shared with school district} - \$ \text{ to school} = \text{Balance for municipality}$

# 2025 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

## XII. Instructions for MHPF Lottery Credit Distribution

### Instructions for MHPF Lottery Credit Distribution

*Example 2*

<b>Step 1 Determine proportionate share (ratio) for school district(s).</b>  Use a tax bill (page 8) for the same school district where the manufactured/mobile home community is located.	$\frac{\$ 1,188.45}{\text{School District Tax}} + \frac{\$ 185.01}{\text{School Levy Tax Credit}} = \frac{\$ 1,373.46}{\text{Gross School Tax}}$
	$\frac{\$ 1,890.38}{\text{Total Tax}} + \frac{\$ 185.01}{\text{School Levy Tax Credit}} = \frac{\$ 2,075.39}{\text{Total Gross Tax}}$
	$\frac{\$ 1,373.46}{\text{Gross School Tax}} \div \frac{\$ 2,075.39}{\text{Total Gross Tax}} = \frac{0.6618}{\text{School's Ratio (share of fee)}}$
<b>Step 2 Determine amount to be shared with school district.</b>  Enter the Lottery and Gaming Credit amount to be shared with the school district from the "Notice of Lottery Credit Payment Manufactured/Mobile Homes Monthly Municipal Permit Fees Only," page 13.	$\frac{\$ 315.00}{\text{Amount to be shared}} \times \frac{0.6618}{\text{School's ratio}} = \frac{\$ 208.47}{\text{\$ to school}}$
	$\frac{\$ 315.00}{\text{Amount to be shared with school district}} - \frac{\$ 208.47}{\text{\$ to school}} = \frac{\$ 106.53}{\text{Balance for municipality}}$
<b>Step 1 Determine proportionate share (ratio) for school district(s).</b>  Use a tax bill (page 7) for the same school district where the manufactured/mobile home community is located.	$\frac{\text{School District Tax}}{\text{School District Tax}} + \frac{\text{School Levy Tax Credit}}{\text{School Levy Tax Credit}} = \frac{\text{Gross School Tax}}{\text{Gross School Tax}}$
	$\frac{\text{Total Tax}}{\text{Total Tax}} + \frac{\text{School Levy Tax Credit}}{\text{School Levy Tax Credit}} = \frac{\text{Total Gross Tax}}{\text{Total Gross Tax}}$
	$\frac{\text{Gross School Tax}}{\text{Gross School Tax}} \div \frac{\text{Total Gross Tax}}{\text{Total Gross Tax}} = \frac{\text{School's Ratio (share of fee)}}{\text{School's Ratio (share of fee)}}$
<b>Step 2 Determine amount to be shared with school district.</b>  Enter the Lottery and Gaming Credit amount to be shared with the school district from the "Notice of Lottery Credit Payment Manufactured/Mobile Homes Monthly Municipal Permit Fees Only," page 13.	$\frac{\text{Amount to be shared}}{\text{Amount to be shared}} \times \frac{\text{School's ratio}}{\text{School's ratio}} = \frac{\text{\$ to school}}{\text{\$ to school}}$
	$\frac{\text{Amount to be shared with school district}}{\text{Amount to be shared with school district}} - \frac{\text{\$ to school}}{\text{\$ to school}} = \frac{\text{Balance for municipality}}{\text{Balance for municipality}}$

## XIII. Form LC-664: Manufactured/Mobile Home Lottery/Gaming Credit Report

### 2024 Manufactured/Mobile Home Lottery and Gaming Credit Report Form LC-664

CITY OF MADISON 13251	Due Date March 3, 2025	Report Type ORIGINAL
<a href="#">Back</a> <b>Section A – Lottery Credit Summary</b>		
<b>Lottery and Gaming Credit Applied to Manufactured/Mobile Home Municipal Permit Fees</b>		<ul style="list-style-type: none"><li>This report is <b>only</b> for manufactured and mobile homes where the monthly municipal permit fee is collected in 2025</li><li>Enter the total number of claims and the amount of lottery and gaming credit applied to manufactured and mobile home monthly municipal permit fees in your municipality</li><li>Report the amount for the entire year</li></ul>
<b>2025 Number of Claims</b>	<b>2025 Total Claim Amount</b>	
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# 2025 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

## XIV. Notice of Lottery and Gaming Credit Payment

Notice of Lottery & Gaming Credit Payment  
Lottery Credit Payment Notice & Calculation Form for Manufacture & Mobile Home Permit Fees



**State of Wisconsin** • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD • MADISON WI

**Mailing Address:**  
PO Box 8971 #6-97  
Madison WI 53708-8971  
Fax (608) 264-6887

March 24, 2025

Notice of Lottery Credit Payment  
Manufactured/Mobile Home Permit Fees Only

JANE DOE  
VILLAGE OF BADGER  
PO BOX 6890  
BADGER, WI 58425

Co. Mun. Code            01100  
County of AMERICA  
VILLAGE OF BADGER

Dear Jane,

Your municipality will receive a Lottery and Gaming Credit payment on March 24, 2025. The payment will be in the amount of \$350.00.

Payments will be made by ACH or investment pool to those municipalities set up to do so.

The distribution of the Lottery and Gaming Credit claimed on manufactured/mobile home permit fees is to be allocated in the same manner as the actual fees. Therefore, the distribution of fees as provided in sec. 66.0435(8), Wis. Stats., should be used to prorate the Lottery Credit on manufactured/mobile home permit fees. We have calculated the 10% cost of administration retained by the municipality. You should distribute \$315.00 using the ratio of the school tax to total tax levy.

Total Manufactured/Mobile Home Permit Fee Lottery Credit	\$ 350.00
Cost of Administration (10%) <i>(deduct)</i>	-    35.00
Lottery Credit to be distributed	<u>\$ 315.00</u>

Pay to School by April 15, 2025

## XV. Online Lottery and Gaming Credit Forms

- Online filing application – [Lottery and Gaming Credit Form Selection](#)
- Note: Property owners must submit a complete application, with the appropriate documentation, to DOR by October 1, 2025

## XVI. Resources/Contact Information

### For more information on the Wisconsin Lottery and Gaming Credit Program

- Visit our [Wisconsin Lottery and Gaming Credit Program](#) web page
- Contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov), (608) 266-0772 or (608) 266-9457