

2024

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



2024 – Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes Guide

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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.

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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 2023 Real Estate Tax Bill (payable in 2024) 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"> • Pages 9-10 – instructions for the permit fee distribution to schools • Page 11 – instructions for the lottery credit distribution to schools. • Both are due to schools by April 15, 2024 	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 1, 2024	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

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IV. Steps for Calculation and Distribution

Use 2023 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

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V. Lottery and Gaming Credit Claim Application

Form LC-220	Manufactured / Mobile Home Municipal Permit Wisconsin Lottery and Gaming Credit Application	2024 <small>Due date: Jan. 31, 2024</small>
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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 2024.

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, 2024
 - 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, 2024

To claim this credit, you must submit this completed form to your **Municipal Treasurer** on or before **January 31, 2024**. 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.

2024 Lottery and Gaming Credit Claim – if you do not qualify for the credit, do not return this form		
Unit address _____		
_____	Lot/Account number _____	
_____	<input type="checkbox"/> Town } _____ <input type="checkbox"/> Village } <input type="checkbox"/> City }	
_____	County of _____	
<small>I attest, under penalty of law, that as of January 1, 2024, 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.</small>		
Claimant name (please print)	Email address	
Signature	Phone number () -	Date (mm-dd-yyyy) - -

For Use By Taxation District Treasurer Only		
1. Net fair market value of unit (not to exceed <u>\$33,500</u>)	_____	(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 2023 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	\$33,500	\$372.12
#6181	VIOLET	.011347341	\$33,500	\$380.14
#5100	APPLE	.009804271	\$33,500	\$328.44

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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									
TO BE COMPLETED BY COMMUNITY OPERATOR AND MANUFACTURED OR MOBILE HOME OWNER	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						
	MANUFACTURED OR MOBILE HOME DESCRIPTION										
	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									
BATHS _____	BDRMS _____	<input type="checkbox"/> SKIRTING		<input type="checkbox"/> FIREPLACE		<input type="checkbox"/> PORCH _____ SF					
		<input type="checkbox"/> AIR CONDITIONING		<input type="checkbox"/> WASHER		<input type="checkbox"/> PATIO _____ SF					
TOTAL ROOMS _____		<input type="checkbox"/> DISHWASHER		<input type="checkbox"/> DRYER		<input type="checkbox"/> CARPORT _____ SF					
PLEASE SIGN HERE ▶		SIGNATURE OF UNIT OWNER					DATE				
		SECTION B – VALUATION									
ASSESSOR	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)					
		SECTION C – COMPUTATION OF MUNICIPAL PERMIT FEE									
CLERK	From Line 3 above						4. Net Fair Market Value (from line 3 above)	\$	20,000	The first monthly fee covers the month of January (Enter month) and is due on or before the 10th day of February (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)	Tax bill	X		.017243
							(established for preceding January 1 assessment)				
							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		

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VIII. 2023 Property Tax Bill

STATE OF WISCONSIN
REAL ESTATE PROPERTY TAX BILL FOR 2023
 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			
	2022 Est. State Aids Allocated Tax Dist.	2023 Est. State Aids Allocated Tax Dist.	2022 Net Tax	2023 Net Tax	% Tax Change
Taxing Jurisdiction					
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 2024
 ▶ \$ 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.

PH-6012 (R. 8-22)



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><i>Example:</i></p> $\frac{\$ 40,000}{\text{Net Fair Market Value}} \text{ OR } \frac{\$ 33,500}{\text{Maximum Credit Value}} = \frac{\$ 33,500}{\text{CREDIT VALUE}}$
<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>	$\frac{\$ 33,500}{\text{CREDIT VALUE}} \times \frac{.011107969}{\text{Equalized Value School Tax Rate}} = \frac{\$ 372.12}{\text{Lottery Credit}}$
<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>	$\frac{\$ 372.12}{\text{Lottery Credit (from Step 2)}} \div 12 = \frac{\$ 31.01}{\text{MONTHLY Lottery Credit}}$

Calculate MONTHLY Lottery Credit

<p>Step 1</p> $\frac{\text{Net Fair Market Value}}{\text{Net Fair Market Value}} \text{ OR } \frac{\$ 33,500}{\text{Maximum Credit Value}} = \frac{\text{CREDIT VALUE}}{\text{CREDIT VALUE}}$
<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		<i>Example 1</i>		
<p>Step 1 Determine proportionate share (ratio) for school district(s). Use a tax bill (page 8) for the same school district where the manufactured/mobile home community is located.</p>	$\frac{\$ 1,188.45}{\text{School District Tax}} + \frac{\$ 185.01}{\text{School Levy Tax Credit}} = \frac{\$ 1,373.46}{\text{Gross School Tax}}$ $\frac{\$ 1,890.38}{\text{Total Tax}} + \frac{\$ 185.01}{\text{School Levy Tax Credit}} = \frac{\$ 2,075.39}{\text{Total Gross Tax}}$ $\frac{\$ 1,373.01}{\text{Gross School Tax}} \div \frac{\$ 2,075.39}{\text{Total Gross Tax}} = \frac{.6618}{\text{School's Ratio (share of fee)}}$			
<p>Step 2 Determine community operator reimbursement <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>	$\frac{\$ 700.00}{\text{Total collections}} \times .02 = \frac{\$ 14.00}{\text{Amount to be retained by community operator}}$ $\frac{\$ 700.00}{\text{Total collections}} - \frac{\$ 14.00}{\text{Amount to be retained by community operator}} = \frac{\$ 686.00}{\text{Payment to municipality}}$			
<p>Step 3 Determine municipality administration cost retained <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>	$\frac{\$ 700.00}{\text{Total monthly collections (before community operator fee)}} \times .10 = \frac{\$ 70.00}{\text{Cost for administration to be retained by municipality}}$			
<p>Step 4 Determine amount to be shared with school district. <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>	$\frac{\$ 700.00}{\text{Total monthly collections (before community operator fee)}} - \frac{\$ 14.00}{\text{Operator fee (Step 2)}} - \frac{\$ 70.00}{\text{Cost of administration (Step 3)}} =$ $= \frac{\$ 616.00}{\text{Amount to be shared}} \times \frac{.6618}{\text{School's ratio}} = \frac{\$ 407.67}{\text{\$ to school}}$ $\frac{\$ 616.00}{\text{Amount to be shared with school district}} - \frac{\$ 407.67}{\text{\$ to school}} = \frac{\$ 208.33}{\text{Balance for municipality}}$			

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Instructions for Monthly Municipality Permit Fee Distribution

<p>Step 1 Determine proportionate share (ratio) for school district(s).</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>Step 2 Determine community operator reimbursement <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 prior 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>Step 3 Determine municipality administration cost retained <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>Step 4 Determine amount to be shared with school district. <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>	$\text{Total monthly collections (before community operator fee)} - \text{Operator fee (Step 2)} - \text{Cost of administration (Step 3)} = \text{Amount to be shared}$ $\text{Amount to be shared} \times \text{School's ratio} = \$ \text{ to school}$ $\text{Amount to be shared with school district} - \$ \text{ to school} = \text{Balance for municipality}$

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XII. Instructions for MHPF Lottery Credit Distribution

Instructions for MHPF Lottery Credit Distribution			
			<i>Example 2</i>
Step 1 Determine proportionate share (ratio) for school district(s). Use a tax bill (page 8) for the same school district where the manufactured/mobile home community is located.	\$ 1,188.45	+	\$ 185.01
	School District Tax		School Levy Tax Credit
	=		
			Gross School Tax
	\$ 1,890.38	+	\$ 185.01
	Total Tax		School Levy Tax Credit
	=		
			Total Gross Tax
	\$ 1,373.46	÷	\$ 2,075.39
	Gross School Tax		Total Gross Tax
	=		
			School's Ratio (share of fee)
Step 2 Determine amount to be shared with school district. 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.	\$ 315.00	x	0.6618
	Amount to be shared		School's ratio
	=		
			\$ to school
	\$ 315.00	-	\$ 208.47
	Amount to be shared with school district		\$ to school
	=		
			Balance for municipality
<hr/>			
Step 1 Determine proportionate share (ratio) for school district(s). Use a tax bill (page 7) for the same school district where the manufactured/mobile home community is located.	_____	+	_____
	School District Tax		School Levy Tax Credit
	=		
			Gross School Tax
	_____	+	_____
	Total Tax		School Levy Tax Credit
	=		
			Total Gross Tax
	_____	÷	_____
	Gross School Tax		Total Gross Tax
	=		
			School's Ratio (share of fee)
Step 2 Determine amount to be shared with school district. 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.	_____	x	_____
	Amount to be shared		School's ratio
	=		
			\$ to school
	_____	-	_____
	Amount to be shared with school district		\$ to school
	=		
			Balance for municipality

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

2023 Manufactured/Mobile Home Lottery and Gaming Credit Report Form LC-664		
CITY OF MADISON 13251	Due Date March 1, 2024	Report Type ORIGINAL
Section A – Lottery Credit Summary		
Lottery and Gaming Credit applied to Manufactured/Mobile Home Municipal Permit Fees		
2024 Number of Claims	2024 Total Claim Amount	
*	*	

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 • LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD MADISON, WI 53713

Mailing Address:
PO Box 8971 #6-97
Madison WI 53708-8971
Phone: (608) 261-5360
Fax: (608) 264-6887
lgs@wisconsin.gov

March 25, 2024

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 25, 2024. 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 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, 2024

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XV. Late Manufactured/Mobile Home Municipal Permit Fee

Form LC-320	Late Manufactured / Mobile Home Municipal Permit Wisconsin Lottery and Gaming Credit Application	2024 Due date: Oct. 1, 2024
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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 2024.

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, 2024
 - The property qualified as your primary residence on January 1, 2024 and you did not receive the credit on your 2024 Statement of Monthly Parking Permit Fee
- 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

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.

2024 Lottery and Gaming Credit Claim – if you do not qualify for the credit, do not return this form	
Lot/Account number _____	<input type="checkbox"/> Town
Unit address _____	<input type="checkbox"/> Village } _____
	<input type="checkbox"/> City } _____
_____	County of _____
_____	School district name _____
_____	Net fair market value _____ <small>(Form PA-118, municipal clerk)</small>

I attest, under penalty of law, that as of January 1, 2024, I am the owner of the unit described above and that I use it 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.

Claimant name (please print)	Email	
Signature	Phone () -	Date (mm-dd-yyyy)

Submitting Your Application – Due date: October 1, 2024

To receive this credit – submit these two documents to the Wisconsin Department of Revenue (DOR) by the due date:

- This completed application
- Copy of your 2024 Statement of Monthly Parking Permit Fee

Submit your completed application and 2024 Monthly Parking Permit Fee Statement copy by mail, fax or email:

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

Fax: (608) 264-6887
Email: lgs@wisconsin.gov

For DOR Use Only	
1. Net fair market value of unit (not to exceed \$33,500)	_____ (1)
2. Equalized value school tax rate of district where unit is located	_____ (2)
3. Lottery credit (1) x (2)	_____ (3)

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, (608) 266-0772 or (608) 266-9457