



Hub Facilities – Property Tax Exemption

revenue.wi.gov

Hub facilities for air carrier companies are exempt from general property tax if they meet one of the following two requirements. Air carrier companies are businesses which transport persons or property in aircraft for hire on regularly scheduled flights.

1. If the company headquarters is located in Wisconsin, property located at an airport or combination of airports is tax exempt if there were at least 20 departing flights each weekday in the prior year. This includes property used in the operation of the company.
2. If the company headquarters is located outside of Wisconsin, there must be at least 45 flights originating from a single airport each weekday in the prior year from which it transported passengers or cargo to at least 15 nonstop destinations.

Last Updated: April 11, 2014