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Wisconsin Residents – Check Your Property Tax Bill to Ensure You Receive the Lottery and Gaming Credit

The Wisconsin Department of Revenue (DOR) is reminding Wisconsin residents to check their current property tax bill for the lottery and gaming credit. The credit provides direct property tax relief to qualifying taxpayers on their property tax bills. Lottery proceeds are paid into a separate segregated state fund. The lottery credit is displayed on tax bills as a reduction of property taxes due.

To qualify for the lottery and gaming credit, you must be a Wisconsin resident, own a dwelling and use it as your primary residence as of the January 1 certification date of the year the property taxes are levied – in this case January 1, 2023. If an owner is temporarily absent, typically for a period no longer than six months (ex: hospital, vacation, incarcerated), the primary residence is the home where the owner returns. Principal dwelling means any dwelling the owner of the dwelling uses as their primary residence.

To receive the credit, an eligible property owner must file an application with the county treasurer where the property is located or, with the city treasurer if the property is located in a city that collects taxes under state law. A property owner may claim only one primary residence. You cannot claim the lottery and gaming credit on business property, rental units, vacant land, garages, or other property that is not the owner's primary residence.

If a property owner is eligible for the credit as of January 1, 2023, but their property tax bill received in December 2023 does not show the credit, they may:

- Claim the credit by applying to the municipal (town, village, or city) treasurer where the property is located, by January 31, 2024
- File a late claim application (if missed the January 31 deadline) with the Wisconsin Department of Revenue by October 1, 2024

Lottery and gaming credit applications forms are located at: revenue.wi.gov/Pages/Form/lottery-home.aspx.

