

# Tax Exemption Report For \_\_\_\_\_

(Year)

**THIS FORM MUST BE FILED WITH THE LOCAL CLERK NO LATER THAN MARCH 31** in even numbered years (sec. 70.337, Wis. Stats.)  
(See instructions on Reverse Side)

1. Name of Organization		
2. Address of Organization	3. Purpose of Organization	
4. Location of Property <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City of _____, _____ County		
5. Street Address of Property	6. Date Acquired (mm-dd-yyyy)	7. Number of Acres
8. Parcel Number		
9. Legal Description		

<p><b>10. Purpose of Property</b> Check the box that best describes the property. See instructions if parcel has more than one building put to different uses.</p> <p style="text-align: right;"><u>Exemption Under Wis. Stat.</u></p> <p><b>Church/Religious</b></p> <p><input type="checkbox"/> Place of Worship ..... s. 70.11(4)</p> <p><input type="checkbox"/> Other _____ s. 70.11( ) (Explain)</p> <p><b>Educational (Incl. religious)</b></p> <p><input type="checkbox"/> Grades K-12 ..... s. 70.11(4)</p> <p><input type="checkbox"/> Private College ..... s. 70.11(3)</p> <p><input type="checkbox"/> Other _____ s. 70.11( ) (Explain)</p> <p><b>Medical Facility</b></p> <p><input type="checkbox"/> Non-Profit Hospital (Incl. religious) ..... s. 70.11(4m)</p> <p><input type="checkbox"/> Medical Research Foundation ..... s. 70.11(25)</p> <p><input type="checkbox"/> Other _____ s. 70.11( ) (Explain)</p> <p><b>Housing</b></p> <p><input type="checkbox"/> Nursing Home (Incl. religious) ..... ss. 70.11(4), (19)</p> <p><input type="checkbox"/> Retirement Home (Incl. religious) ..... ss. 70.11(3a), (4)</p> <p><input type="checkbox"/> Other _____ ss. 70.11(3a), (18), (19), ( ) (Explain)</p> <p><input type="checkbox"/> <b>Public Benefit</b></p> <p>YMCA/YWCA, Scouts, Boys' Club, Youth Hockey, ss. 70.11(10), (12), (32)</p> <p>Lions Camp, Bible Camp, Camp for Handicapped, ss. 70.11(10m), (11), (22)</p> <p>Women's Club, Historical Society, Library Assoc., ss. 70.11(4), (31m)</p> <p>Fraternal, Labor/Farmers' Temple, Agri Fair, ss. 70.11(4), (5), (16), (17)</p> <p>Nonprofit Radio, Theatre, Art Gallery, ss. 70.11(14), (29), (29m)</p> <p>Sports and Entertainment Facility/Stadium, ss. 70.11(31)(36)</p> <p>Humane Society, ss. 70.11(28)</p> <p>Historical Site, Public Trust ss. 70.11(9), (20), (34), (35)</p> <p><input type="checkbox"/> <b>Other</b> _____ ss. 70.11( ) (Explain)</p>	<p><b>11. Estimated Fair Market Value of Parcel</b> Check box that best approximates the value of all improvements and land of property described in Question 10.</p> <table style="width:100%;"> <tr> <td><input type="checkbox"/> 1. \$1.00 - \$10,000</td> <td><input type="checkbox"/> 8. \$5,000,001 - \$10,000,000</td> </tr> <tr> <td><input type="checkbox"/> 2. \$10,001 - \$100,000</td> <td><input type="checkbox"/> 9. \$10,000,001 - \$15,000,000</td> </tr> <tr> <td><input type="checkbox"/> 3. \$100,001 - \$200,000</td> <td><input type="checkbox"/> 10. \$15,000,001 - \$25,000,000</td> </tr> <tr> <td><input type="checkbox"/> 4. \$200,001 - \$500,000</td> <td><input type="checkbox"/> 11. \$25,000,001 - \$50,000,000</td> </tr> <tr> <td><input type="checkbox"/> 5. \$500,001 - \$1,000,000</td> <td><input type="checkbox"/> 12. \$50,000,001 - \$75,000,000</td> </tr> <tr> <td><input type="checkbox"/> 6. \$1,000,001 - \$2,000,000</td> <td><input type="checkbox"/> 13. \$75,000,001 - \$100,000,000</td> </tr> <tr> <td><input type="checkbox"/> 7. \$2,000,001 - \$5,000,000</td> <td><input type="checkbox"/> 14. OVER \$100 million</td> </tr> </table> <p><b>12. Leasing of Property</b> Was any portion of this property leased during the preceding two years?</p> <p><input type="checkbox"/> No      <input type="checkbox"/> Yes</p> <p>If yes, describe portion leased, percentage of property, lessee, and how lease payment was used.</p> <p><b>13. Unrelated Trade or Business</b></p> <p>Was this property used in an unrelated trade or business for which the owner was subject to taxation under section 511 to 515 of the Internal Revenue Code?</p> <p><input type="checkbox"/> Yes      <input type="checkbox"/> No</p>	<input type="checkbox"/> 1. \$1.00 - \$10,000	<input type="checkbox"/> 8. \$5,000,001 - \$10,000,000	<input type="checkbox"/> 2. \$10,001 - \$100,000	<input type="checkbox"/> 9. \$10,000,001 - \$15,000,000	<input type="checkbox"/> 3. \$100,001 - \$200,000	<input type="checkbox"/> 10. \$15,000,001 - \$25,000,000	<input type="checkbox"/> 4. \$200,001 - \$500,000	<input type="checkbox"/> 11. \$25,000,001 - \$50,000,000	<input type="checkbox"/> 5. \$500,001 - \$1,000,000	<input type="checkbox"/> 12. \$50,000,001 - \$75,000,000	<input type="checkbox"/> 6. \$1,000,001 - \$2,000,000	<input type="checkbox"/> 13. \$75,000,001 - \$100,000,000	<input type="checkbox"/> 7. \$2,000,001 - \$5,000,000	<input type="checkbox"/> 14. OVER \$100 million
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14. Name and Title			17. Signature		
15. Street Address			18. Telephone ( ) -		19. Date (mm-dd-yyyy) - -
16. City	State	Zip	20. Email		

# Instructions

- This form should be completed by the property owner or representative and filed with the municipal clerk by March 31, in even numbered years (sec. 70.337, Wis. Stats.)
- Only properties exempt under sec. 70.11, Wis. Stats. are required to file this form (review list of properties at bottom of this page that are not required to be reported).

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1. NAME OF ORGANIZATION – Enter the organization that owns the exempt property.
  2. ADDRESS OF ORGANIZATION – Enter the address of the administrative office or headquarters.
  3. PURPOSE OF ORGANIZATION – State the primary purpose of this organization.
  4. LOCATION OF PROPERTY – Enter the taxation district and county in which the exempt property is located.
  5. ADDRESS OF PROPERTY – Enter the number and street name at which the exempt property is located.
  6. Enter date property was acquired.
  7. Enter number of acres of exempt property.
  8. PARCEL NUMBER – Enter the parcel number as shown in the assessment roll.
  9. LEGAL DESCRIPTION – Enter the description of the property as shown on the deed or in the assessment roll.
  10. PURPOSE/USE OF PROPERTY – Check the appropriate box that describes the use of the property. **REVIEW ALL CATEGORIES BEFORE SELECTING APPROPRIATE BOX.** Check only 1 box. If the parcel has more than 1 building put to different uses, report each use in a separate form. If all buildings on parcel are put to same use, submit only 1 report. If a parcel has a single building that is put to more than one use, report the predominant use.

EXAMPLE: A parcel with 3 buildings – a church, parsonage and school – would submit 3 forms since the parcel has 3 different uses: Place of Worship, Housing (Other), Educational (K-12).

EXAMPLE: A parcel with 2 buildings – a church and a separate fellowship hall – would file 1 form since the fellowship hall serves the same purpose as the place of worship.

EXAMPLE: A parcel with a retirement home and a nursing home in the same building would indicate predominant use.

EXAMPLE: A parcel with 2 buildings – a nursing home and a separate retirement home – would file 2 forms – one for the nursing home and one for the retirement home.

11. ESTIMATED FAIR MARKET VALUE OF PROPERTY – Check the box that best approximates the value of the buildings and land described in Question 10.
12. LEASING OF PROPERTY – Indicate if the property was leased during the preceding 2 years. Describe the portion leased, the name of lessee, and how the organization used the lease payments. Attach additional sheets if necessary.
13. UNRELATED TRADE OR BUSINESS – Indicate if the property was used in a trade or business for which the owner was subject to taxation under Sections 511 to 515 of the IRC as defined in sec. 71.22(4m), Wis. Stats.

NOTE: If you check yes, you must also complete form PC-227.

- 14-20. NAME, ADDRESS, TELEPHONE, EMAIL – Enter the name and title, address, telephone number, and email address of the person completing this form. Sign and date the form. File with local clerk by March 31 in even numbered years.

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## THE FOLLOWING TAX EXEMPT PROPERTIES ARE NOT REQUIRED TO BE REPORTED:

- Property owned by the Federal Government, State Government, County Government, Municipal Government
- Cemeteries, exempt under sec. 70.11(13), Wis. Stats.
- Archaeological sites, exempt under sec. 70.11(13m), Wis. Stats.
- Manure storage facilities, exempt under sec. 70.11(15), Wis. Stats.
- Secondary containment structures used to prevent leakage of liquid fertilizer or pesticides, exempt under sec. 70.11(15m), Wis. Stats.
- Treatment plant and pollution abatement equipment, exempt under sec. 70.11(21), Wis. Stats.
- All perennial plants that produce an annual crop, exempt under sec. 70.11(30), Wis. Stats.
- Property of housing authorities exempt under sec. 70.11(18), Wis. Stats. if a payment in lieu of taxes is made for that property.
- Lake beds owned by the State
- Highways, as defined in sec. 340.01(22), Wis. Stats.
- Utility property assessed under Chapter 76
- State and county forests
- School districts
- Technical college districts