

**HOW TO
COMPUTE AND DISTRIBUTE
MANUFACTURED/MOBILE HOME
MONTHLY
MUNICIPALITY PERMIT FEES
AND
LOTTERY & GAMING CREDIT
FOR
2012**



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 Sec 79.10, Wis. Stats., and Tax 20, Wis. Admin. Code, the municipal clerk will deduct the credit as part of the determination of the monthly municipal permit fee.
- **New owners or newly qualified individuals** should sign a form attesting 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 the Department of Revenue (DOR). The municipality may also chargeback (bill) school district(s) for their unused portion of the credit for mobile/manufactured homes that move out.
- Federal Law requires that a lending institution escrow the taxes for a mobile/manufactured home when a lien exists on the home. However, sec. 66.0435(3), Wis. Stats., requires that the monthly municipal permit fee be paid to the local taxing authority (or to the community operator by ordinance). In these situations, the home owner 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 home owner can show the lending institution that the taxes have already been paid, and receive a credit/refund from the lending institution.

Definition 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 the Department of Revenue.

$$\text{Assessment Ratio} = \frac{\text{Assessed Value}}{\text{Equalized Value}}$$

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

Net Tax Rate A unit per dollar of value by which property is taxed (after school levy tax credit):
Tax Rate = Total Taxes (before Lottery and Gaming Credit) ÷ Total Assessed Value

Equalized Value Certified by DOR
School Tax Rate *School Taxes ÷ 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.

How To Compute and Distribute Manufactured/Mobile Home Monthly Municipal Permit Fees

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 computing the annual and monthly municipal permit fees. The following information is needed to compute these fees and to report the Lottery and Gaming Credit to the Department of Revenue.

Item	Description	See Sample On
Manufactured/Mobile Home Municipal Permit (LC-220)	Application for property owner to receive Lottery and Gaming Credit	Page 4
Lottery Credit Calculation Notice	Notice of Equalized Value School Tax Rate & Maximum Credit Value sent by DOR to municipalities in November.	Page 5
Mobile Home Statement (PA-118)	A completed Manufactured/Mobile Home Statement of Monthly Municipal Permit Fee (PA-118 R. 12-09).	Page 6
Tax Bill	A copy of 2011 Real Estate Tax Bill (payable in 2012) from the same school district where the manufactured or mobile home is located.	Page 7
Lottery & 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	Four-step process instruction sheets. Page 9 is school distribution computation for monthly fees; Page 11 is lottery credit distribution computation by April 15th; and Page 10 is a blank form.	Pages 9, 10 & 11
Lottery & Gaming Credit Report	Lottery Credit Report Form for Manufactured/Mobile Home Monthly Municipal Permit Fees due to DOR by March 1, 2012.	Page 12
Notice of Lottery & Gaming Credit Payment	Lottery and Gaming Credit Payment Notice and Calculation Form for the Manufactured/Mobile Home Monthly Municipal Permit Fee.	Page 13

How To Compute the Monthly Municipal Permit Fee for 2012

Use 2011 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 shall determine its fair market value and notify 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 calculation can be computed using the steps outlined on Page 8 – Lottery and Gaming Credit Calculation Form. This credit will be 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 Lottery and Gaming Credit on page 12.

Step 4 Compute the distribution of Manufactured/Mobile Home Municipal Permit Fees for both the collections & Lottery and Gaming Credit.

2012 MANUFACTURED / MOBILE HOME MUNICIPAL PERMIT Lottery and Gaming Credit Claim Application

Owners of manufactured/mobile homes (unit) subject to a monthly municipal permit fee may qualify for a Lottery and Gaming Credit which will reduce monthly municipal fees for **2012**.

If you were the owner of the unit described below on January 1, 2012 **AND** you use the property as your primary residence, you may claim the Lottery and Gaming Credit on your monthly municipal permit fee by completing and signing the following certification. **Do not** claim the credit if the unit is not your primary residence (you can have only one primary residence). The credit cannot be claimed on business property, rental units, land, garages or other properties that are not your primary residence, or by a non-Wisconsin resident.

Your local treasurer will compute the monthly credit and deduct it from your monthly municipal permit fee. To claim the credit, this form must be presented to your local treasurer on or before **January 31, 2012**.

*** If you do not qualify for the credit, do not return this form ***

Address of Unit <hr/> <hr/> <hr/> <hr/>	Lot/Account Number _____ <input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City } _____ <small>(Name)</small> County _____
I attest, under penalty of law, that as of January 1, 2012, I am the owner of the unit described above and that I use it as my primary residence. I understand that I am to notify the municipal treasurer within 30 days of the date on which I no longer use the property as my primary residence.	
Print Claimant's Name	Email Address
Signature	Daytime Phone Number Extension Date ()

For Use By Taxation District Treasurer Only

1. Net fair market value of unit (not to exceed \$9,000)	_____ (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	_____

Lottery Credit Calculation Notice

Notice of Equalized Value School Tax Rate & Maximum Credit Value

WISCONSIN DEPARTMENT OF REVENUE
NOTICE OF EQUALIZED VALUE SCHOOL TAX RATE
USE FOR 2011 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	.011729142	\$9,000	\$105.56
#6181	VIOLET	.011419060	\$9,000	\$102.77
#5100	APPLE	.009598381	\$9,000	\$86.39

DIRECT ANY INQUIRIES TO:

LOCAL GOVERNMENT SERVICES 6-97
WIS. DEPARTMENT OF REVENUE
PO BOX 8971
MADISON WI 53708-8971

LOTTERY CREDIT STAFF:

LORENA MCGARRY 608-266-0772
PENNY TOWNSEND 608-266-9457

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 100	SCHOOL DISTRICT 3150	COUNTY 01	NAME OF MANUFACTURED OR MOBILE HOME OWNER I. M. Owner		
NAME OF COMMUNITY Sugar Maple Park			ADDRESS OF MANUFACTURED OR MOBILE HOME 200 Sugar Maple Blvd, Badger WI 54825					
COMMUNITY ADDRESS 1001 Elm Drive Badger WI 54825			ARRIVAL DATE 12-1-92	OWNER PERMANENT ADDRESS Same as above				
MANUFACTURED OR MOBILE HOME DESCRIPTION								
MANUFACTURER'S NAME			MODEL OR POPULAR NAME		SERIAL NUMBER			
YEAR OF MANUFACTURE 1999	PURCHASE YEAR 1999		PURCHASE PRICE 30,000	PURCHASED AS <input type="checkbox"/> NEW <input type="checkbox"/> USED	WHERE PURCHASED			
DO YOU HAVE <input type="checkbox"/> BILL OF SALE <input type="checkbox"/> TITLE			LICENSE NO. (IF APPLICABLE)	WIDTH FT.	LENGTH FT.	WEIGHT	COLOR	NO. OF AXLES
NO. OF ROOMS BATHS _____ BDRMS _____ TOTAL ROOMS _____			DOES THE UNIT HAVE <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 <input type="checkbox"/> DISHWASHER <input type="checkbox"/> DRYER <input type="checkbox"/> CARPORT _____ SF					
PLEASE SIGN HERE	SIGNATURE OF UNIT OWNER				DATE			
ASSESSOR	SECTION B – VALUATION							
	1. Total Fair Market Value..... \$ 24,000			DATE VIEWED OR INSPECTED				
	2. Exempt Furnishings..... – \$ 4,000			SIGNATURE OF ASSESSOR				
Assessor enters	3. NET FAIR MARKET VALUE..... \$ 20,000 (Subtract line 2 from line 1)							
CLERK	SECTION C – COMPUTATION OF MUNICIPAL PERMIT FEE							
	4. Net Fair Market Value (from line 3 above) \$ 20,000			The first monthly fee covers the month of <div style="text-align: center; font-weight: bold; font-size: 1.2em;">January</div> <i>(Enter month)</i> and is due on or before the 10th day of <div style="text-align: center; font-weight: bold; font-size: 1.2em;">February</div> <i>(Enter the following month)</i> 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 .019101 (established for preceding January 1 assessment)							
	8. Annual Fee (multiply line 6 by line 7) \$ 377.82							
	9. Gross Monthly Fee (divide line 8 by 12 months) \$ 31.49							
	10. Lottery Credit (if applicable) LC Claim Form – \$ 8.80							
	11. Net Monthly Fee (subtract line 10 from line 9) \$ 22.69							
	from above Line 3							

STATE OF WISCONSIN
 REAL ESTATE PROPERTY TAX BILL FOR 2011
 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
 RR 9
 BADGER WI 58425

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

Drainage District Notification: \$

PARCEL # 12-116-0029-0000

Assessed Value Land 22,000	Ass'd. Value Improvements 76,900	Total Assessed Value 98,900	Ave. Assmt. Ratio 98.9000000	Net Assessed Value Rate (Does NOT reflect credits) .019100977	
Est. Fair Mkt. Land 22,250	Est. Fair Mkt. Improvements 77,750	Total Est. Fair Mkt. 100,000	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit 176.14	
	2010 Est. State Aids Allocated Tax Dist.	2011 Est. State Aids Allocated Tax Dist.	2010 Net Tax	2011 Net Tax	% Tax Change
Taxing Jurisdiction					
STATE OF WI			17.50	17.27	-1.3%
AMERICA CO	18,760	16,632	295.84	317.60	+7.4%
VILLAGE OF BADGER	121,904	116,684	178.17	183.29	+2.9%
SCH. DIST. #3150	622,787	659,459	953.53	1,220.87	+28.0%
TECH. COLLEGE #56	25,883	20,283	135.44	150.06	+10.8%
Total	789,334	813,058	1,580.48	1,889.09	+20%
	First Dollar Credit		78.50	79.76	+2%
	Lottery & Gaming Credit		98.98	105.56	+7%
	Net Property Tax		1,403.00	1,703.77	+21%

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
	\$ 2,062.79
And Second Installment Payment Payable To: JOHN SMITH, COUNTY TREASURER AMERICA COUNTY COURTHOUSE BADGER WI 58425	Or First Installment Due On or Before January 31
	\$ 1,210.91
	And Second Installment Due On Or Before July 31
	\$ 851.88

Net Property Tax	\$1,703.77
GARBAGE	359.02

Check For Billing Address Change.

BILL AND SUE HOMEOWNER
 RR 9
 BADGER WI 58425

TOTAL DUE FOR FULL PAYMENT
 PAY BY JANUARY 31 2012
 ► \$ 2,062.79
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.

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> $\frac{\$ 20,000}{\text{Net Fair Market Value}} \text{ OR } \frac{\$ 9,000}{\text{Maximum Credit Value}} = \frac{\$ 9,000}{\text{CREDIT VALUE}}$
<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>	$\frac{\$ 9,000}{\text{CREDIT VALUE}} \times \frac{.0117291}{\text{Equalized Value School Tax Rate}} = \frac{\$ 105.56}{\text{Lottery Credit}}$
<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>	$\frac{\$ 105.56}{\text{Lottery Credit (from Step 2)}} \div 12 = \frac{\$ 8.80}{\text{MONTHLY Lottery Credit}}$

Calculate MONTHLY Lottery Credit

Step 1	$\frac{\text{Net Fair Market Value}}{\text{Net Fair Market Value}} \text{ OR } \frac{\$ 9,000}{\text{Maximum Credit Value}} = \frac{\text{CREDIT VALUE}}{\text{CREDIT VALUE}}$
Step 2	$\frac{\text{CREDIT VALUE}}{\text{CREDIT VALUE}} \times \frac{\text{Equalized Value School Tax Rate}}{\text{Equalized Value School Tax Rate}} = \frac{\text{Lottery Credit}}{\text{Lottery Credit}}$
Step 3	$\frac{\text{Lottery Credit (from Step 2)}}{\text{Lottery Credit (from Step 2)}} \div 12 = \frac{\text{MONTHLY Lottery Credit}}{\text{MONTHLY Lottery Credit}}$

Step-by-Step Instructions for Monthly Municipality Permit Fee Distribution

per Sec. 66.0435, Wis. Stats.

EXAMPLE 1

<p>Step 1 Determine proportionate share (ratio) for school district(s).</p> <p>Use a tax bill (page 7) for the same school district where the manufactured/mobile home community is located.</p>	$\frac{\$ 1,220.87}{\text{School District Tax}} + \frac{\$ 176.14}{\text{School Levy Tax Credit}} = \frac{\$ 1,397.01}{\text{Gross School Tax}}$ $\frac{\$ 1,889.09}{\text{Total Tax}} + \frac{\$ 176.14}{\text{School Levy Tax Credit}} = \frac{\$ 2,065.23}{\text{Total Gross Tax}}$ $\frac{\$ 1,397.01}{\text{Gross School Tax}} \div \frac{\$ 2,065.23}{\text{Total Gross Tax}} = \frac{.6764}{\text{School's Ratio (share of fee)}}$
<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>	$\frac{\$ 700.00}{\text{Total collections}} \times .02 = \frac{\$ 14.00}{\text{Amount to be retained by community operator}}$ $\frac{\$ 700.00}{\text{Total collections}} - \frac{\$ 14.00}{\text{Amount to be retained by community operator}} = \frac{\$ 686.00}{\text{Payment to municipality}}$
<p>Step 3 Determine municipality administration cost retained <i>Sec. 66.0435(8), Wis. Stats.</i></p> <p>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.</p> <p>Multiply Monthly Municipal Permit Fee collections, less community operator fees (if applicable), less municipal administration costs retained, by school's ratio.</p>	$\frac{\$ 700.00}{\text{Total monthly collections (before community operator fee)}} - \frac{\$ 14.00}{\text{Operator fee (Step 2)}} - \frac{\$ 70.00}{\text{Cost of administration (Step 3)}} =$ $= \frac{\$ 616.00}{\text{Amount to be shared}} \times \frac{.6764}{\text{School's ratio}} = \frac{\$ 416.66}{\text{\$ to school}}$ $\frac{\$ 616.00}{\text{Amount to be shared with school district}} - \frac{\$ 473.48}{\text{\$ to school}} = \frac{\$ 142.52}{\text{Balance for municipality}}$

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 7) 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.</p> <p>Multiply Monthly Municipal Permit Fee collections, less community operator fees (if applicable), less municipal administration costs retained, by school's ratio. Pay to school by April 15, 2012.</p>	$\text{Total monthly collections (before community operator fee)} - \text{Operator fee (Step 2)} - \text{Cost of administration (Step 3)} = \text{Amount to be shared}$ $\text{Amount to be shared} \times \text{School's ratio} = \text{\$ to school}$ $\text{Amount to be shared with school district} - \text{\$ to school} = \text{Balance for municipality}$

Step-by-Step Instructions for MHPF Lottery Credit Distribution

EXAMPLE 2

<p>Step 1 Determine proportionate share (ratio) for school district(s).</p> <p>Use a tax bill (page 7) for the same school district where the manufactured/mobile home community is located.</p>	$\frac{\$ 1,220.87}{\text{School District Tax}} + \frac{\$ 176.14}{\text{School Levy Tax Credit}} = \frac{\$ 1,397.01}{\text{Gross School Tax}}$ $\frac{\$ 1,889.09}{\text{Total Tax}} + \frac{\$ 176.14}{\text{School Levy Tax Credit}} = \frac{\$ 2,065.23}{\text{Total Gross Tax}}$ $\frac{\$ 1,397.01}{\text{Gross School Tax}} \div \frac{\$ 2,065.23}{\text{Total Gross Tax}} = \frac{0.6764}{\text{School's Ratio (share of fee)}}$
<p>Step 2 Determine amount to be shared with school district.</p> <p>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.</p>	$\frac{\$ 315.00}{\text{Amount to be shared}} \times \frac{0.6764}{\text{School's ratio}} = \frac{\$ 213.07}{\text{\$ to school}}$ $\frac{\$ 315.00}{\text{Amount to be shared with school district}} - \frac{\$ 213.07}{\text{\$ to school}} = \frac{\$ 101.93}{\text{Balance for municipality}}$
<p>Step 1 Determine proportionate share (ratio) for school district(s).</p> <p>Use a tax bill (page 7) for the same school district where the manufactured/mobile home community is located.</p>	$\frac{\text{School District Tax}}{+} \frac{\text{School Levy Tax Credit}}{=} \frac{\text{Gross School Tax}}$ $\frac{\text{Total Tax}}{+} \frac{\text{School Levy Tax Credit}}{=} \frac{\text{Total Gross Tax}}$ $\frac{\text{Gross School Tax}}{\div} \frac{\text{Total Gross Tax}}{=} \frac{\text{School's Ratio (share of fee)}}$
<p>Step 2 Determine amount to be shared with school district.</p> <p>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.</p>	$\frac{\text{Amount to be shared}}{\times} \frac{\text{School's ratio}}{=} \frac{\text{\$ to school}}$ $\frac{\text{Amount to be shared with school district}}{-} \frac{\text{\$ to school}}{=} \frac{\text{Balance for municipality}}$

Lottery & Gaming Credit Report

Lottery Credit Report Form for Manufactured/Mobile Home Permit Fees due to DOR by March 1, 2012.

MARCH 2012 LOTTERY AND GAMING CREDIT REPORT Manufactured/Mobile Home Monthly Municipal Permit Fees only

February 2012

IMA TREASURER
VILLAGE OF BADGER
PO BOX 6890
BADGER WI 58425

Dear Treasurer:

Please report the total number and amount of Lottery and Gaming credits that were applied to all manufactured/mobile monthly municipal permit fees in your taxation district. The amount reported should be the amount for the entire year. **THIS REPORT IS DUE IN OUR OFFICE NO LATER THAN MARCH 1, 2012.** If we do not receive this report by March 1, payment of your Lottery and Gaming Credit may be delayed.

We have enclosed a return envelope for your convenience. You may also fax or e-mail the report to: (608) 264-6887 or lgs@revenue.wi.gov. If you have questions regarding the Lottery and Gaming Credit or this report, contact us at: (608) 266-9457 or (608) 266-0772.

REPORT ONLY THOSE MANUFACTURE & MOBILE HOMES PAYING A MONTHLY MUNICIPAL PERMIT FEE

(1) Code	(2) Name	(3) No. of MHPF Claims	(4) MHPF Claim Amount For Year
01100	BADGER	_____	_____

Treasurer signature

Telephone

Date

Contact Person for Municipality

Telephone

DO NOT USE THIS FORM FOR PERSONAL PROPERTY MANUFACTURED/MOBILE HOMES

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

ADDRESS MAIL TO:

Mail Stop 6-97
PO Box 8971
Madison WI 53708-8971
FAX (608) 264-6887

March 22, 2012

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 26, 2012. 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, 2012.

LATE MANUFACTURED / MOBILE HOME MUNICIPAL FEE Lottery and Gaming Credit Claim Application

Owners of manufactured / mobile homes (unit) subject to a monthly municipal permit fee may qualify for a Lottery and Gaming Credit which will reduce monthly municipal fees for **2012**.

If you were the owner of the unit described below on January 1, 2012 **AND** you use the property as your primary residence, you may claim the Lottery and Gaming Credit on your monthly municipal permit fee by completing and signing the following certification. **Do not** claim the credit if the unit is not your primary residence. You can have only one primary residence. The credit cannot be claimed on business property, rental units, land, garages or other properties that are not your primary residence, or by a non-Wisconsin resident.

To claim the credit, this form must be submitted to the Department of Revenue on or before **October 1, 2012**.

Lot/Account Number _____ Address of Unit _____ _____ _____	<input type="checkbox"/> Town <input type="checkbox"/> Village <input type="checkbox"/> City	}	_____ (Name) County of _____ School District Name _____ Net Fair Market Value _____ <small>(Form PA-118, municipal clerk)</small>
<p>I attest, under penalty of law, that as of January 1, 2012, I am the owner of the unit described above and that I use it as my primary residence. I understand that I am to notify the municipal treasurer within 30 days of the date on which I no longer use the property as my primary residence.</p>			
Print Claimant's Name		Email Address	
Signature		Daytime Phone Number ()	Extension Date

This application must be submitted prior to October 1, 2012.

Return this form to: Wisconsin Department of Revenue 6-97
PO Box 8971
Madison WI 53708-8971

or

Fax to: (608) 264-6887

For Use By Department of Revenue Only

1. Net fair market value of unit (not to exceed \$9,000)	_____ (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	_____