

# 1/1/2009 Benevolent Low-Income Housing Property Tax Exemption

On June 29, 2009, Governor Doyle signed into law, 2009 Wisconsin Act 28, creating Sec. 70.11(4a) Wis. Stats., the Low-Income Housing Exemption. This new law is retroactive to January 1, 2009.

In order to comply with the requirements of the revised statutes, assessors must evaluate all property designated as exempt low income housing to determine whether it meets the new requirements for exemption. Assessors must also make a credible attempt to identify and contact others who might qualify for exemption as benevolent low-income housing under the new law.

The new law requires that certain forms be filled out and submitted to assessors by March 1 of the assessment year. Given the law's late adoption, in order to implement the clear legislative intent that the law apply to the 2009 assessment year, the Department has determined that taxpayers who believe they have a qualifying Low Income Housing property for 2009 will be given an opportunity to file these forms by October 16, 2009.

The following documents are included to assist you in implementing the new criteria for 2009 and can be found at the links below. These documents will be updated for 2010.

1. [Letter to Assessors](#) Contains an overview of the new law and requirements for implementing it in 2009.
2. [Procedure chart](#) Outlines steps for completing the review process for 2009
3. [2009 Wisconsin Act 28](#) Excerpt of Act 28 as it relates to benevolent low-income housing
4. [Property Owner Notification Letter](#) This word documents can be copied and/or modified for your use in notifying property owners of the need to apply for the exemption by October 16, 2009.
5. [Property Owner's Certification of Occupancy](#) This form must be included with the letter sent to property owners. All property owners requesting an exemption for benevolent low-income housing must complete and return this form no later than October 16, 2009.
6. [Property Owner Decision Letters](#) These sample letters can be copied and/or modified by the assessor's office to notify property owners of whether or not their exemption request was granted.