

# 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 Organizaton		
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/ccyy)	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;">Exemption Under Wis. Stat.</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)          Lions Camp, Bible Camp, Camp for Handicapped, ss. 70.11(10m),(11),(22)          Women's Club, Historical Society, Library Assoc., ss. 70.11(4),(31m)          Fraternal, Labor/Farmers' Temple, Agri Fair, ss. 70.11(4),(5),(16),(17)          Nonprofit Radio, Theatre, Art Gallery, ss. 70.11(14),(29),(29m)          Sports and Entertainment Facility/Stadium, ss. 70.11(31)(36)          Humane Society, ss. 70.11(28)          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"/> 6. \$1,000,001 - \$3,000,000</td> </tr> <tr> <td><input type="checkbox"/> 2. \$10,001 - \$100,000</td> <td><input type="checkbox"/> 7. \$3,000,001 - \$6,000,000</td> </tr> <tr> <td><input type="checkbox"/> 3. \$100,001 - \$200,000</td> <td><input type="checkbox"/> 8. \$6,000,001 - \$12,000,000</td> </tr> <tr> <td><input type="checkbox"/> 4. \$200,001 - \$500,000</td> <td><input type="checkbox"/> 9. \$12,000,001 - \$25,000,000</td> </tr> <tr> <td><input type="checkbox"/> 5. \$500,001 - \$1,000,000</td> <td><input type="checkbox"/> 10. OVER \$25,000,000</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"/> 6. \$1,000,001 - \$3,000,000	<input type="checkbox"/> 2. \$10,001 - \$100,000	<input type="checkbox"/> 7. \$3,000,001 - \$6,000,000	<input type="checkbox"/> 3. \$100,001 - \$200,000	<input type="checkbox"/> 8. \$6,000,001 - \$12,000,000	<input type="checkbox"/> 4. \$200,001 - \$500,000	<input type="checkbox"/> 9. \$12,000,001 - \$25,000,000	<input type="checkbox"/> 5. \$500,001 - \$1,000,000	<input type="checkbox"/> 10. OVER \$25,000,000
<input type="checkbox"/> 1. \$1.00 - \$10,000	<input type="checkbox"/> 6. \$1,000,001 - \$3,000,000										
<input type="checkbox"/> 2. \$10,001 - \$100,000	<input type="checkbox"/> 7. \$3,000,001 - \$6,000,000										
<input type="checkbox"/> 3. \$100,001 - \$200,000	<input type="checkbox"/> 8. \$6,000,001 - \$12,000,000										
<input type="checkbox"/> 4. \$200,001 - \$500,000	<input type="checkbox"/> 9. \$12,000,001 - \$25,000,000										
<input type="checkbox"/> 5. \$500,001 - \$1,000,000	<input type="checkbox"/> 10. OVER \$25,000,000										

14. Name and Title	15. Signature	16. Telephone ( ) -	
17. Address	State	Zip	18. Date (mm/dd/ccyy)

## 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).

- 
1. NAME OF ORGANIZATION – Enter the organization that owns the exempt property.  
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.
  2. ADDRESS OF ORGANIZATION – Enter the address of the administrative office or headquarters.  
EXAMPLE: A parcel with a retirement home and a nursing home in the same building would indicate predominant use.
  3. PURPOSE OF ORGANIZATION - State the primary purpose of this organization.  
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.
  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).
  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.
  - 14-18. NAME, TELEPHONE, ADDRESS – Enter the name, title, telephone number, and address of the person completing this form. Sign and date the form. File with local clerk by March 31 in even numbered years.

---

### 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.
- Archeological 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