STATE OF WISCONSIN

PROPERTY TAX EXEMPTION REQUEST

Wisconsin Statutes require completion of this form – in its entirety – to be eligible for exemption from the Wisconsin property tax. **Failure to do so may result in denial of exemption.** The completed form and any attachments must be filed with the assessor of the taxation district in which the property is located by **March 1** to be eligible for exemption for the current assessment year. Refer to Stat., Sec. 70.11 and the *Wisconsin Property Assessment Manual* for additional information regarding property tax exemption.

SECTION 1 – APPLICANT INFORMATION

1. Applicant Name | Date / /

2. Applicant is ☐ Sole proprietorship ☐ WI Chapter 181 corporation ☐ WI unincorporated nonprofit association ☐ Other *(please explain):*

3. Contact person:
   Address:
   Telephone number(s):
   Relationship to applicant:

4. Registered agent:
   Address:
   Telephone number(s):

5. Mailing address and phone number of Applicant if different than Contact Person:

6. Identify each organizational officer, the officer's address, the telephone number and the position held within the requesting organization. Use the space provided on page 4 or attach additional pages as necessary.

7a. Please identify the use of the property:

☐ Agricultural Fair	☐ Library	☐ Historical Society	☐ Fraternity
☐ YMCA/YWCA	☐ Fire Company	☐ Rehabilitation	☐ Hospital
☐ Cemetery	☐ Lions Camp	☐ Military	☐ Memorial
☐ Farmer's Temple	☐ Archaeological Site	☐ Bible Camp	☐ Charity
☐ Held for Public Interest	☐ Housing	☐ Art Gallery	☐ Labor Temple
☐ Industrial Development Agencies	☐ Waste Treatment	☐ Disability Camps	☐ Medical Research
☐ Sports/Entertainment	☐ Humane Society	☐ Radio Station	☐ Theater
☐ Mental/Physical Disabled Camp	☐ Railroad Historic Society	☐ Youth Hockey	☐ Benevolent
☐ Local Exposition	☐ Historic/Architectural	☐ Youth Baseball Association	
☐ Educational	☐ Other (please explain):	☐ Dependent & Development Disability	
☐ Women's Club	☐ Religious	☐ Professional Sport/Entertainment Stadium	

7b. Identify the precise statutory reference and language supporting the exemption.

8. State the organization's purpose, mission, and primary goal:

9. Describe the services provided by the organization:

10. List the primary beneficiaries of the services:

11. Is there a fee charged, or revenue earned, for services provided? ☐ Yes ☐ No
    If Yes, what is the amount of the fee charged or revenue earned?

12. Do you provide any free service? ☐ Yes ☐ No
    If Yes, explain:

13. What percent of recipients receive free service (on an annual basis)? _____%

14. Do you provide service to anyone at below market or reduced rates? ☐ Yes ☐ No
If Yes, explain:

15. What percentage of annual recipients receive services at below or reduced rates? _____%

16. Are you under any obligation to provide services to those who cannot pay? ☐ Yes ☐ No
If Yes, explain:

17. Does Applicant receive any subsidies, grants, or low or no interest loans to operate or otherwise provide its services? If Yes, identify sources and amounts and how monies are applied or used. ☐ Yes ☐ No

18. How much of Applicant's annual gross income or revenue is derived from donations? $ _____
What percentage is that of Applicant's total annual income or revenue? _____%

SECTION 2 – SUBJECT PROPERTY INFORMATION

19. Property for which exemption is being applied ("Subject Property"):
Address:
Tax parcel number: Number of acres:
Legal description:

20. Estimated fair market value of Subject Property: $ _____
If based on an independent appraisal, identify the appraiser and the purpose of the appraisal below.
Appraiser: as of ___/___/___
Purpose of Appraisal:

21. Owner of Subject Property:
If Owner is different from Applicant, explain and identify the relationship between Applicant and Owner.

22. Date Owner acquired Subject Property: ___/___/___

23. Person or entity from whom Owner acquired Subject Property:

24. Date Owner first began using and occupying Subject Property: ___/___/___

25. Date Applicant first began using and occupying the Subject Property: ___/___/___

26. Explain precisely how Applicant actually uses the Subject Property:

27. Explain in detail why Applicant feels the Subject Property qualifies for property tax exemption. Finally, describe precisely how applicant and the Subject Property fit within that statutory language.

SECTION 3 – TENANT INFORMATION

28. Identify all persons and entities other than Owner who have the right to use and occupy any part of the Subject Property. Include all tenants, licensees, and concessionaires of the Subject Property. Use the space provided on page 4 or attach additional pages as necessary. For each, include:
   a. Name of tenant or occupant.
   b. Their mailing address and phone number.
   c. Their interest in the Subject Property.
   d. A precise and detailed explanation of how they actually use the Subject Property.
   e. The date from which they began occupancy of the Subject Property.
   f. The monthly rate or fee they pay to use or occupy the Subject Property.
   g. An explanation of how rent or other fees they pay to use and occupy the Subject Property are used and applied.
   h. The portion of the Subject Property they use or occupy.

   Indicate number of users other than owner, if there are no other users, enter "None". Number of other users: _____

29. Identify the percentage of the Subject Property that is used or occupied by persons other than owner. _____%

30. Was the subject 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? If Yes, explain: ☐ Yes ☐ No

SECTION 4 – ATTACHMENTS

31. **ATTACH COPIES OF THE FOLLOWING DOCUMENTS:**

A. Documents regarding applicant, owner, tenant(s), or occupant(s) of the Subject Property (where applicable):

1. Proof of non-profit status (e.g. Determination Letter under I.R.C. 501(c)(3)).
2. Partnership Agreement, Association Documents, Articles of Incorporation, Charter and By-laws, including any amendments thereto.
3. Latest annual report filed with State Department of Financial Institutions.
4. Curriculum of educational courses offered.
5. Part II of Form 1023 (Application for Recognition of Exemption) filed with the Internal Revenue Service.
6. Form 990 (Return of Organization Exempt from Income Tax).
7. Form 990T (Exempt Organization Business Income Tax Return).
8. Ordination papers for the occupants if the Subject Property is to be considered eligible as housing for pastors and their ordained assistants, members of religious order and communities, or ordained teachers.
9. Leases and subleases affecting the Subject Property or any part thereof, including all amendments thereto.
10. Concessionaire agreements, license agreements, and other documents regarding the use of occupancy of the Subject Property or any part thereof, including all amendments thereto.
11. Covenants, restrictions, rules and regulations (recorded or unrecorded), and all amendments thereto, affecting use or occupancy of the Subject Property or title thereto and all amendments thereto.
12. Mortgages (recorded or unrecorded) affecting the Subject Property.
13. Copy of the documents listed in 1 through 12 above as the same relate to any tenant or occupant of the property.
14. Any other information that would aid in determining exempt status.

B. Documents regarding the Subject Property:

1. Survey of the Subject Property. This includes certified survey maps and subdivision maps and plats.
2. An Appraisal of the Subject Property.
3. Deeds or instruments of conveyance by which organization acquired interest in the Subject Property.
4. Any other information that would aid in determining exempt status.

SECTION 5 – AFFIDAVIT

Under penalties of perjury, I, on behalf of the above-named organization/Applicant, hereby certify that I am authorized to sign and submit this application, and that the information and documents submitted herewith are true and correct to the best of my knowledge and belief.

Title	Telephone Number ( ) _	Date
Signature	Name *(printed)*	

STATE OF WISCONSIN
COUNTY OF: _____

Subscribed and sworn to before me this _____ day of _____, _____

_____
Notary Public
My Commission expires on _____

(Seal)

Note: The following text is an excerpt form Stat., Sec. 70.11. Refer to current Wisconsin Statutes for the complete language or sections applicable to the exemption of property from taxation.

70.11 Property exempted from taxation. The property described in this section is exempted from general property taxes if the property is exempt under sub. (1), (2), (18), (21), (27) or (30); if it was exempt for the previous year and its use, occupancy or ownership did not change in a way that makes it taxable; if the property was taxable for the previous year, the use, occupancy or ownership of the property changed in a way that makes it exempt and its owner, on or before March 1, files with the assessor of the taxation district where the property is located a form that the department of revenue prescribes or if the property did not exist in the previous year and its owner, on or before March 1, files with the assessor of the taxation district where the property is located a form that the department of revenue prescribes. Except as provided in subs. (3m)(c), (4)(b), (4a) (f), and (4d), leasing a part of the property described in this section does not render it taxable if the lessor uses all of the leasehold income for maintenance of the leased property, construction debt retirement of the leased property or both and if the lessee would be exempt from taxation under this chapter if it owned the property. Any lessor who claims that leased property is exempt from taxation under this chapter shall, upon request by the tax assessor provide records relating to the lessor's use of the income from the leased property.

Additional information: