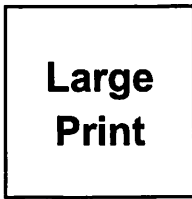


This document is available in alternative formats for individuals with disabilities upon request. To request an accommodation, please contact the City of Milwaukee ADA Coordinator at (414) 286-3475 (V), (414) 286-2025 (TTY), or by e-mail at ADACoordinator@milwaukee.gov or write to the address listed on the front of this tax bill.



Making Your Property Tax Payment

Return only the payment coupon, facing forward in the window of the enclosed business reply envelope, with your remittance check behind the payment coupon. If payment is made by check, it must be payable in U.S. dollars and be drawn on a U.S. financial institution. Tax receipt is not valid until the check has cleared all banks.

Interest Charge on Delinquent Taxes

The interest charge on delinquent taxes is 1% per month from February 1, 2018, through the month paid, plus a penalty of 1/2% per month on the entire balance due.

Installment Payment Plan

To qualify for the installment plan, total 2017 real estate property taxes must be or exceed \$100. For personal property taxes, the total 2017 City amount due must be or exceed \$100. If you elect to pay under the installment plan, the first installment must be paid on or before January 31, 2018. All subsequent installment payments must be paid on or before the last day of the month due, whether or not you receive a billing notice from the Milwaukee City Treasurer's Office. The first time an installment is missed or underpaid, the account can be reinstated by paying the missed or underpaid amount due plus 1% interest, along with the following month's installment payment in full. However, if a second installment payment is missed or underpaid, the entire balance becomes delinquent and interest will be charged at the rate of 1% per month from February 1, 2018 through the month paid, plus a penalty of 1/2% per month.

State Lottery and Gaming Credit

You are eligible for a State Lottery and Gaming Credit for 2017 real estate property taxes payable in 2018, if, on January 1, 2017, you were the owner of the real property listed on this tax bill and used that property as your primary residence. In addition, if you purchased the property listed on this tax bill after January 1, 2017, you may claim the credit provided that you are able to attest that to the best of your knowledge the previous owner used the property as their primary residence as of January 1, 2017, and you continue to use the property as your primary residence. If you believe you qualify for a State Lottery and Gaming Credit on your 2017 combined real estate property tax bill, but no such credit appears on your tax bill, you may make a late claim for the credit by January 31, 2018, using a form available from the Office of the City Treasurer. Do not claim the credit if you do not qualify. The Wisconsin Department of Revenue will audit all claims for the Lottery and Gaming Credit. Note that Wisconsin State Statutes require that you notify the City Treasurer within 30 days after you no longer qualify for the credit because you no longer own the property, or no longer use it as your primary residence. For additional information on the State Lottery and Gaming Credit, contact the Office of the City Treasurer at (414) 286-2240, or write the Wisconsin Department of Revenue at Box 8971, Madison, Wisconsin 53708-8971.

Estimated Fair Market Value

In addition to the assessed value, Wisconsin law requires that your taxation district show the estimated fair market value of taxable property on property tax bills. This estimated fair market value reflects the approximate market value of your property as of January 1, 2017. Note: Land classified undeveloped or agricultural forest is assessed at 50% of market value according to Wisconsin law. For these classifications, the estimated fair market value will not be the approximate market value of property. (Also see: Use Value Assessment)

State Taxes

The State of Wisconsin no longer imposes the forestation state tax.

Referenda / Resolutions

For informational purposes only-Wisconsin law requires information to be displayed for any temporary property tax increases approved through a referendum or resolution by a county, municipality, school district, or technical college. If you would like more information, contact the taxing jurisdiction directly.

Use Value Assessment

Wisconsin law does not require that the estimated fair market value be shown for agricultural land. Any parcel benefiting from use value assessment may be subject to a penalty under Wisconsin Statute 74.485 if the use of the parcel changes. If you would like more information, contact the City Assessor's Office at (414) 286-3651, or write the Wisconsin Department of Revenue at Box 8971, Madison, Wisconsin 53708-8971.

Discontinued or Changed Business Location

Any business entity that received a personal property tax bill and has discontinued doing business or changed their location should contact the City Assessor's Office at (414) 286-3651.

Additional Tax Credits Available

Certain Wisconsin property owners and renters may qualify for additional tax credits and/or loan assistance under special programs administered by the Wisconsin Department of Revenue (DOR), the Department of Agriculture, Trade and Consumer Protection (DATCP), and WHEDA. Some income and residency restrictions apply. You may obtain information about several of these programs on the DOR web site at: www.revenue.wi.gov.

Income Tax Credits - Wisconsin Department of Revenue
Box 8949, Madison WI 53708-8949

- **Homestead Credit** (E-mail: homestd@wisconsin.gov)
- **Farmland Tax Relief Credit** (E-mail: income@wisconsin.gov)
- **School Property Tax Credit** (E-mail: income@wisconsin.gov)

Loan Assistance - WHEDA; Box 1728, Madison WI 53701-1728

- **Property Tax Deferral Loans for the Elderly** (E-mail: underwriting@wheda.com)

Property Tax Credits - E-mail: lgs@wisconsin.gov or write to:
Wisconsin Department of Revenue 6-97
Box 8971, Madison WI 53708-8971

DATCP Credit - Wisconsin Department of Agriculture, Trade and Consumer Protection
Box 8911, Madison WI 53708-8911

- **Farmland Preservation Credit**

- **Lottery and Gaming Credit**
- **First Dollar Credit**
- **School Levy Tax Credit**

Do not send your property tax payment to any of the above addresses. Pay your property taxes to the Milwaukee City Treasurer using the enclosed envelope.

ADDRESS CHANGE REQUEST

Any address change request made on the back of the tax bill payment coupon below is TEMPORARY and only valid for mailing out 2017 tax levy payment receipts, refund checks, installment bills, and delinquent bills through November 30, 2018. For a PERMANENT change in the tax billing mailing address, you MUST notify the City Assessor's Office in writing at City Hall, Room 507. You may access the city's change of address form at <http://city.milwaukee.gov/Address>. All owner name changes and changes in ownership MUST be recorded with the Milwaukee County Register of Deeds.

ADDRESS CHANGE REQUEST FOR TAX PAYMENT RECEIPT, TAX REFUND CHECK, AND TAX BILL MAILING PURPOSES ONLY

Enter Correctly: Tax Key / Account No.: _____

NAME _____

MAILING ADDRESS _____

DAYTIME PHONE NO. _____

CITY, TOWN, OR VILLAGE _____ STATE _____ ZIP CODE _____

REQUESTED BY: _____
PRINT NAME LEGIBLY SIGNATURE DATE

PLEASE DO NOT WRITE BELOW THIS LINE