

Churches and Exemptions: What Do I Need To Know?

City of Milwaukee
Office of the City Assessor
February 8, 2022

Our commitment to you

▶ The Assessor's Office is committed to:

- ▶ 1. Working with every property owner to resolve concerns, and
- ▶ 2. Conducting thorough and objective review of applications, biennial reports, and supporting documentation, and
- ▶ 3. Making sure exemptions are authorized when they are warranted.

Tips for a successful application process

▶ Commitments we need from you:

- ▶ 1. Communication with the Assessor's Office by phone or email; and
- ▶ 2. Providing complete documentation about the property and occupants; and
- ▶ 3. Understanding the timelines involved with the forms.
 - ▶ Call us! We are here to answer your questions!

Review of Wisconsin Statutes

- ▶ Owners and City are required to follow...
- ▶ 1. Wis. Stat. § 70.109 Presumption of taxability
- ▶ 2. Wis. Stat. § 70.11 Property exempted from taxation
- ▶ 3. Wis. Stat. § 70.11(4) (a) 1.
- ▶ 4. Wis. Stat. § 70.337(1)(a) Tax Exemption Reports

Applicable law

- ▶ **Wis. Stat. § 70.109 Presumption of taxability.**
- ▶ Exemptions under this chapter shall be strictly construed in every instance with a presumption that the property in question is taxable, and the burden of proof is on the person who claims the exemption.

Applicable law

- ▶ **Wis. Stat. § 70.11 Property exempted from taxation.**
- ▶ The property described in this section is exempted from general property taxes if the property ... 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.

Which section applies to churches?

- ▶ **Wis. Stat. § 70.11(4) (a) 1.** Property owned and used exclusively by...by churches or religious, educational or benevolent associations...and also including property owned and used for housing for pastors and their ordained assistants, members of religious orders and communities, and ordained teachers, whether or not contiguous to and a part of other property owned and used by such associations or churches,...but not exceeding 10 acres of land necessary for location and convenience of buildings while such property is not used for profit. Property owned by churches or religious associations necessary for location and convenience of buildings, used for educational purposes and not for profit, shall not be subject to the 10-acre limitation but shall be subject to a 30-acre limitation.

Applicable law

- ▶ **Wis. Stat. § 70.337(1)(a) Tax Exemption Reports**
- ▶ **By March 31 of each even-numbered year,** the owner of each parcel of property that is exempt under s. [70.11](#) shall file with the clerk of the taxation district in which the property is located a form containing the following information:
 - ▶ (a) The name and address of the owner of the property and, if applicable, the type of organization that owns the property.
 - ▶ (b) The legal description and parcel number of the property as shown on the assessment roll.
 - ▶ (c) The date of acquisition of the property.
 - ▶ (d) A description of any improvements on the land.
 - ▶ (e) A statement indicating whether or not any portion of the property was leased to another person during the preceding 2 years. If the property was leased, the statement shall identify the portion of the property that was leased, identify the lessee and describe the ways in which the lease payments were used by the owner of the property.
 - ▶ (f) The owner's estimate of the fair market value of the property on January 1 of the even-numbered year. The owner shall provide this estimate by marking one of a number of value ranges provided on the form prepared under sub. [\(2\)](#). The assessor for the taxation district within which the property is located may review the owner's estimate of the fair market value of the property and adjust it if necessary to reflect the correct fair market value.

Exemption Application - March 1st (One time only)

STATE OF WISCONSIN PROPERTY TAX EXEMPTION REQUEST																																													
<p>State law requires owners seeking exemption of a property for the current assessment year to file this form along with any necessary attachments. Failure to complete this form in its entirety may result in denial of exemption. The completed form and attachments must be filed with the assessor in the taxation district where the property is located by March 1 to be eligible for the current assessment year. See sec. 70.11, Wis. Stats., and the Wisconsin Property Assessment Manual for additional property tax exemption information. If more space is needed for any questions, use the "Additional Information" box on page 4 or attach additional sheets.</p>																																													
SECTION 1 – APPLICANT INFORMATION																																													
1. Applicant Name	Date / /																																												
2. Applicant is <input type="checkbox"/> Sole proprietorship <input type="checkbox"/> WI Chapter 181 corporation <input type="checkbox"/> WI unincorporated nonprofit association <input type="checkbox"/> Other (please explain):																																													
3. Contact person: Address: Telephone number(s): Email: Relationship to applicant:	4. Registered agent: Address: Telephone number(s): Email:																																												
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.																																													
7a. Please identify the use of the property: <table border="0" style="width: 100%;"> <tr> <td><input type="checkbox"/> Agricultural Fair</td> <td><input type="checkbox"/> Library</td> <td><input type="checkbox"/> Rehabilitation</td> <td><input type="checkbox"/> Fraternity</td> </tr> <tr> <td><input type="checkbox"/> YMCA/YWCA</td> <td><input type="checkbox"/> Fire Company</td> <td><input type="checkbox"/> Military</td> <td><input type="checkbox"/> Hospital</td> </tr> <tr> <td><input type="checkbox"/> Cemetery</td> <td><input type="checkbox"/> Lions Camp</td> <td><input type="checkbox"/> Bible Camp</td> <td><input type="checkbox"/> Memorial</td> </tr> <tr> <td><input type="checkbox"/> Farmer's Temple</td> <td><input type="checkbox"/> Archaeological Site</td> <td><input type="checkbox"/> Art Gallery</td> <td><input type="checkbox"/> Charity</td> </tr> <tr> <td><input type="checkbox"/> Held for Public Interest</td> <td><input type="checkbox"/> Housing</td> <td><input type="checkbox"/> Disability Camps</td> <td><input type="checkbox"/> Labor Temple</td> </tr> <tr> <td><input type="checkbox"/> Industrial Development Agencies</td> <td><input type="checkbox"/> Waste Treatment</td> <td><input type="checkbox"/> Radio Station</td> <td><input type="checkbox"/> Medical Research</td> </tr> <tr> <td><input type="checkbox"/> Sports/Entertainment</td> <td><input type="checkbox"/> Humane Society</td> <td><input type="checkbox"/> Youth Hockey</td> <td><input type="checkbox"/> Theater</td> </tr> <tr> <td><input type="checkbox"/> Mental/Physical Disabled Camp</td> <td><input type="checkbox"/> Railroad Historic Society</td> <td><input type="checkbox"/> Youth Baseball Association</td> <td><input type="checkbox"/> Benevolent</td> </tr> <tr> <td><input type="checkbox"/> Local Exposition</td> <td><input type="checkbox"/> Historic/Architectural</td> <td><input type="checkbox"/> Dependent & Development Disability</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Educational</td> <td><input type="checkbox"/> Religious</td> <td><input type="checkbox"/> Professional Sport/Entertainment Stadium</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Women's Club</td> <td><input type="checkbox"/> Historical Society</td> <td><input type="checkbox"/> Other (please explain in the "Additional Information" box on page 4)</td> <td></td> </tr> </table>		<input type="checkbox"/> Agricultural Fair	<input type="checkbox"/> Library	<input type="checkbox"/> Rehabilitation	<input type="checkbox"/> Fraternity	<input type="checkbox"/> YMCA/YWCA	<input type="checkbox"/> Fire Company	<input type="checkbox"/> Military	<input type="checkbox"/> Hospital	<input type="checkbox"/> Cemetery	<input type="checkbox"/> Lions Camp	<input type="checkbox"/> Bible Camp	<input type="checkbox"/> Memorial	<input type="checkbox"/> Farmer's Temple	<input type="checkbox"/> Archaeological Site	<input type="checkbox"/> Art Gallery	<input type="checkbox"/> Charity	<input type="checkbox"/> Held for Public Interest	<input type="checkbox"/> Housing	<input type="checkbox"/> Disability Camps	<input type="checkbox"/> Labor Temple	<input type="checkbox"/> Industrial Development Agencies	<input type="checkbox"/> Waste Treatment	<input type="checkbox"/> Radio Station	<input type="checkbox"/> Medical Research	<input type="checkbox"/> Sports/Entertainment	<input type="checkbox"/> Humane Society	<input type="checkbox"/> Youth Hockey	<input type="checkbox"/> Theater	<input type="checkbox"/> Mental/Physical Disabled Camp	<input type="checkbox"/> Railroad Historic Society	<input type="checkbox"/> Youth Baseball Association	<input type="checkbox"/> Benevolent	<input type="checkbox"/> Local Exposition	<input type="checkbox"/> Historic/Architectural	<input type="checkbox"/> Dependent & Development Disability		<input type="checkbox"/> Educational	<input type="checkbox"/> Religious	<input type="checkbox"/> Professional Sport/Entertainment Stadium		<input type="checkbox"/> Women's Club	<input type="checkbox"/> Historical Society	<input type="checkbox"/> Other (please explain in the "Additional Information" box on page 4)	
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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? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A If Yes, what is the amount of the fee charged or revenue earned?																																													
12. Do you provide any free service? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A If Yes, explain:																																													
13. What percent of recipients receive free service (on an annual basis) <input type="checkbox"/> N/A _____ %																																													
14. Do you provide service to anyone at below market or reduced rates? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A If Yes, explain:																																													

Documents needed - you do not need all of them, but you do need to provide them!

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 1523 (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. Concessional 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		
<i>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.</i>		
Title	Telephone () –	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)

Biennial Report - March 31st

(Even-numbered years only)

Tax Exemption Report For _____ **THIS FORM MUST BE FILED WITH THE LOCAL CLERK NO LATER THAN MARCH 31 in even numbered years (sec. 70.337, Wis. Stats.)**
(Year) (See Instructions on Reverse Side)

1. Name of Organization _____

2. Address of Organization _____ 3. Purpose of Organization _____

4. Location of Property
 Town Village City of _____ County _____

5. Street Address of Property _____ 6. Date Acquired (mm-dd-yyyy) _____ 7. Number of Acres _____

8. Parcel Number _____

9. Legal Description _____

10. Purpose of Property Check the box that best describes the property. See instructions if parcel has more than one building put to different uses.
Exemption Under Wis. Stat.

Church/Religious
 Place of Worship s. 70.11(4)
 Other s. 70.11()
(Explain)

Educational (incl. religious)
 Grades K-12 s. 70.11(4)
 Private College s. 70.11(3)
 Other s. 70.11()
(Explain)

Medical Facility
 Non-Profit Hospital (incl. religious) s. 70.11(4m)
 Medical Research Foundation s. 70.11(25)
 Other s. 70.11()
(Explain)

Housing
 Nursing Home (incl. religious) ss. 70.11(4), (19)
 Retirement Home (incl. religious) ss. 70.11(3a), (4)
 Other ss. 70.11(3a), (18), (19), ()
(Explain)

Public Benefit
 YMCA/YWCA, Scouts, Boys' Club, Youth Hockey, ss. 70.11(10), (12), (32)
 Lions Club, Bible Camp, Camp for Handicapped, ss. 70.11(10m), (11), (22)
 Women's Club, Historical Society, Library Assoc., ss. 70.11(4), (3m)
 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(3)(36)
 Humane Society, ss. 70.11(28)
 Historical Site, Public Trust, ss. 70.11(9), (20), (34), (35)

Other ss. 70.11()
(Explain)

11. Estimated Fair Market Value of Parcel Check box that best approximates the value of all improvements and land of property described in Question 10.

1. \$1.00 - \$10,000 8. \$5,000,001 - \$10,000,000
 2. \$10,001 - \$100,000 9. \$10,000,001 - \$15,000,000
 3. \$100,001 - \$200,000 10. \$15,000,001 - \$25,000,000
 4. \$200,001 - \$500,000 11. \$25,000,001 - \$50,000,000
 5. \$500,001 - \$1,000,000 12. \$50,000,001 - \$75,000,000
 6. \$1,000,001 - \$2,000,000 13. \$75,000,001 - \$100,000,000
 7. \$2,000,001 - \$5,000,000 14. OVER \$100 million

12. Leasing of Property Was any portion of this property leased during the preceding two years?
 No Yes
 If yes, describe portion leased, percentage of property, lessee, and how lease payment was used.

13. Unrelated Trade or Business
 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?
 Yes No

14. Name and Title _____ 17. Signature _____

15. Street Address _____ 18. Telephone () - - 19. Date (mm-dd-yyyy) - -

16. City _____ State _____ Zip _____ 20. Email _____

Who can I contact if I have questions?

▶ **Assessor's Office: (414) 286-3651**

email: assessor@milwaukee.gov

web: city.milwaukee.gov/assessor

Who can I contact if I have questions?

- ▶ **Milwaukee Water Works: (414) 286-2830**
 - Check your water bill balance
 - “Municipal Service Charges” on your tax bill
 - If it’s not paid, it will go on the tax roll
 - If it’s on the tax roll, must pay the tax bill + 10% penalty

Who can I contact if I have questions?

▶ **Treasurer's Office:** (414) 286-2240

email: ctreas@milwaukee.gov

web: city.milwaukee.gov/treasurer

Keep your mailing address updated!

➤ <https://city.milwaukee.gov/Information-and-Services/Address#>

I would like my address to be permanently updated for the following bills and notices:

- Assessor's Office (Assessment Notices)
- Treasurer's Office (Tax Bills, Tax Receipts)
- Water Works (Municipal Services Bill)

Who can I contact if I have questions?

- ▶ IRS: www.irs.gov
 - ▶ <https://www.stayexempt.irs.gov/>
 - ▶ How to become a 501(c)(3) organization