

# LOTTERY AND GAMING CREDIT

The Lottery and Gaming Credit provides direct property tax relief to qualifying taxpayers in the form of a credit on their property tax bills. For taxpayers who pay their taxes in installments, the entire credit is applied on the first installment.

## WHO QUALIFIES

You may claim a Lottery Credit if, on January 1st, you were an owner of the property and used the property as your primary residence. Your “primary residence” is where you live at least six months of the year. You can only have one primary residence! Rental or other properties DO NOT qualify for a Lottery Credit.

## HOW TO APPLY

Once you have applied for a Lottery Credit, it remains on your tax bill until you move from your residence. You do not need to fill out a form each year. If you have purchased a new home, you will need to complete and sign a Lottery Credit form. See the link on our website to complete a [Lottery and Gaming Credit Application](#).

## CHANGES/REMOVALS

If you no longer own the property or use it as your primary residence, you must contact the County Treasurer within 30 days to have the Lottery Credit removed, or see the link on our website to complete a [Lottery Credit Removal Form](#). If you received your current tax bill and you did not receive a Lottery Credit that you qualify for, contact your Local Municipal Treasurer as soon as possible. You will need to complete a Late Lottery and Gaming Credit Form. See the link on our website to complete a [Late Lottery and Gaming Credit Claim Form](#). The State of Wisconsin conducts random audits on unqualified Lottery Credit parcels. An unqualified Lottery Credit will be assessed an interest penalty and will need to be paid back to the State of Wisconsin.

**MANITOWOC COUNTY 2025 LOTTERY CREDIT AMOUNTS  
BY SCHOOL DISTRICT**

| <b>SCHOOL DISTRICT</b> | <b>LOTTERY CREDIT AMOUNT</b> |
|------------------------|------------------------------|
| BRILLION - #0658       | 199.00                       |
| CHILTON - #1085        | 215.82                       |
| DENMARK - #1407        | 172.57                       |
| HOWARDS GROVE - #2605  | 211.63                       |
| KEWAUNEE - #2814       | 204.09                       |
| KIEL - #2828           | 163.77                       |
| MANITOWOC - #3290      | 176.76                       |
| MISHICOT - #3661       | 198.86                       |
| REEDSVILLE - #4760     | 156.40                       |
| SHEBOYGAN - #5271      | 153.96                       |
| TWO RIVERS - #5824     | 179.33                       |
| VALDERS - #5866        | 186.57                       |

Highest School District - Chilton - \$215.82  
 Lowest School District - Sheboygan - \$153.96  
 Average Lottery Credit for County - \$184.90

**MANITOWOC COUNTY 2025 FIRST DOLLAR CREDIT AMOUNTS  
BY SCHOOL DISTRICT**

| <b>SCHOOL DISTRICT</b> | <b>FIRST DOLLAR CREDIT AMOUNT</b> |
|------------------------|-----------------------------------|
| BRILLION - #0658       | 66.33                             |
| CHILTON - #1085        | 71.94                             |
| DENMARK - #1407        | 57.52                             |
| HOWARDS GROVE - #2605  | 70.54                             |
| KEWAUNEE - #2814       | 68.03                             |
| KIEL - #2828           | 54.59                             |
| MANITOWOC - #3290      | 58.92                             |
| MISHICOT - #3661       | 66.29                             |
| REEDSVILLE - #4760     | 52.13                             |
| SHEBOYGAN - #5271      | 51.32                             |
| TWO RIVERS - #5824     | 59.78                             |
| VALDERS - #5866        | 62.19                             |

Highest School District - Chilton - \$71.94  
 Lowest School District - Sheboygan - \$51.32  
 Average First Dollar Credit for County - \$61.63