



ARCHDIOCESE  
*of* MILWAUKEE

PROPERTY TAX EXEMPTION REPORTING 2026

## What Property is Exempt?

- The State of Wisconsin recognizes property tax exemptions for church owned properties.
  - The property must be owned and used exclusively by churches or religious, educational or benevolent associations...(Sec. 70.11(4)(a)(1), Wis. Stats.)
  - The exemption includes property owned and used for housing for pastors and their ordained assistants, members of religious orders and communities, and ordained teacher, whether or not contiguous to and a part of other property owned and used by such associations or churches.

## What action, if any, must be taken?

- To secure an exemption
  - If the property was **NOT** owned by the parish in the prior year, or if new construction occurred, or there was some change in the use of the property, form PR 230 must be filed. The deadline to file this application is March 1. You can find this application at <https://www.revenue.wi.gov/dorforms/pr-230.pdf>
  - If the property was owned by the parish in the prior year and the property was exempt from taxation in that prior year, no request for exemption is required. However, you will need to file form PC 220 to maintain that exemption every two years. (more to come on this topic)

In ***EVEN*** years, the property owner must file the Tax Exemption Report with the Municipal Clerk no later than March 31 (Sec. 70.337, Wis. Stats.)

For single parcels – PC 220

<https://www.revenue.wi.gov/DORForms/pc-220f.pdf>

For multiple parcels – PC 220A

<https://www.revenue.wi.gov/DORForms/pc-220af.pdf>

# Sample PC 220

## 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 Organization _____																																																																												
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-yyyy) _____																																																																										
7. Number of Acres _____																																																																												
8. Parcel Number _____																																																																												
9. Legal Description _____																																																																												
<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.		<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.																																																																										
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<b>12. Leasing of Property</b> Was any portion of this property leased during the preceding two years? <input type="checkbox"/> No <input type="checkbox"/> Yes If yes, describe portion leased, percentage of property, lessee, and how lease payment was used.		<b>13. Unrelated Trade or Business</b> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																																										
14. Name and Title _____		17. Signature _____																																																																										
15. Street Address _____		18. Telephone ( ) - _____																																																																										
16. City _____ State _____ Zip _____		19. Date (mm-dd-yyyy) _____																																																																										
		20. Email _____																																																																										

## Section 11: Estimated fair market value

Not always easy to determine

Wisconsin Catholic Conference have developed guidelines to use:

1. Use the value of similar land adjacent or in the immediate area of the property
2. Add 10-20% to the insurance replacement value

Exception: If you have had an offer to purchase on the property within the last 5 years, use that value.

Cemetery property is excluded from the reporting requirements.

### Section 12: Leasing of Property

Check “Yes” only if the arrangement is a true lease. (i.e. long term not a daily or short term use). If it is not a lease, but a services, management, cost sharing or other agreement, check “No.”

If checking “Yes”, you must explain how the lease payment was used. Answers should be one of the following:

1. Lease payment used for maintenance of the property.
2. Lease payment is used for construction debt retirement.
3. Lease payment is used for both maintenance of the property and construction debt retirement.

- The law provides that leasing all or part of property that is owned by a church or religious association to a non-profit education association does not render the property taxable, regardless of how the church or religious institution uses the leasehold income.

## Section 13

If the property was used during the prior year in a trade or business that was subject to taxation for unrelated business income under IRS Sec. 511 to 515, you need to answer “Yes.”

In most cases, the answer to this question is “No.”

If you check “Yes” to question 13, be aware that the portion of the property being used for that activity will be subject to taxation for the tax year 2026.

March 1

Property Tax Exemption Requests (PC-230)

March 31 of even numbered years

Exemption Reports (PC-220, PC-220A, PC-227)

- Completed reports need to be mailed to the Municipality.
- Please send a copy to the Finance Office as well [wrights@archmil.org](mailto:wrights@archmil.org)

- I am always available to answer questions or help complete the reports.

Sharon Hanson

414-769-3379

[hansons@archmil.org](mailto:hansons@archmil.org)