

**REQUESTING WAIVER FROM THE STATE MANDATE ADMINISTRATIVE CODE,
CHAPTER 20 REGARDING LOTTERY TAX CREDIT PROCESSING**

WHEREAS, pursuant to Wis. Stat. §66.0143, a political subdivision may file a request with the Department of Revenue for a waiver from a state mandate, except for mandates related to health or safety; and,

WHEREAS, pursuant to Wis. Admin Code Tax §20.15, Counties are mandated to certify Lottery Tax Credit claims against real estate taxes by sending cards to all improved parcels every five years, know as "pre certification years", and this mandate is not related to health or safety; and,

WHEREAS, the certification process involves printing and finishing the cards including removing the perforated tractor feed, folding, sealing and mailing the cards, and then entering all the responses in the database, all of which is extremely labor intensive; and,

WHEREAS, the State of Wisconsin reimburses counties at the rate of \$.70 per card, but said reimbursement is insufficient to cover county costs involved in processing these cards; and,

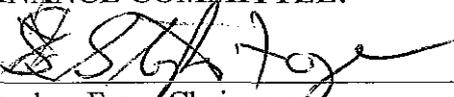
WHEREAS, Iowa County has developed a system whereby it maintains Lottery Credit Claims on an annual basis by obtaining this information on all properties transferred or improved; and,

WHEREAS, the County is confident its system of maintaining records of Lottery Tax Credit claims is accurate based on the number of late claims made each year and the minimum number of charge backs ordered by the State Lottery Credit Audit Committee for errors, and erasing the current files and sending cards to all improved parcels, as the Administrative Code mandates, will most likely generate a less than favorable return while costing more for taxpayers.

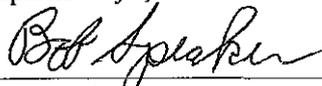
NOW THEREFORE BE IT RESOLVED by the Iowa County Board of Supervisors, met in regular session, hereby requests a waiver from the mandate imposed by Wisconsin Admin. Code Tax §20.15 regarding recertification of the Lottery Tax Credits because the system utilized by Iowa County is certifiably accurate and will save the County and the State money.

For consideration by the County Board of Supervisors on

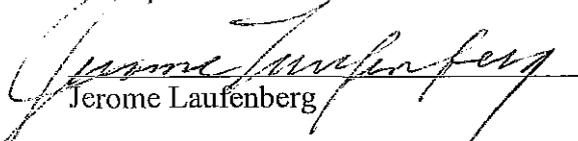
FINANCE COMMITTEE:



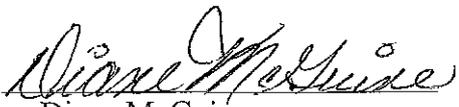
Stephen Foye, Chairman



Bob Speaker



Jerome Laufenberg



Diane McGuire

Robert Regan

Fiscal Note: estimated cost savings to Iowa County is 200 hours labor plus programming costs at \$150.00 per hour. Cost savings to the State of Wisconsin estimated at \$7,100.00 based on \$.70 per card.