

Wisconsin Real Estate e-filing Instructions & Links

To enter site: www.revenue.wi.gov

To enter e-filing options site: click e-Services tab on left side of page.

Next: Under individuals on the right hand side, click Real Estate Transfer (and Merger/Conversion)

Then: Under the "Select" heading (2nd down) select Submit a Real Estate Transfer Return eRETR PE-500 and PE-500x

On the next page: Under the "Select" heading (2nd down) you have a few options.

- To submit a new return, select SUBMIT
- To return to a previously saved return, select RESTORE
- To print of step-by-step instructions, select INSTRUCTIONS

When starting a new return, you must select the "Start" tab. This will begin the e-Filing process. Each page is limited for security purposed and you are allowed 30 min per page before the session times-out.

On the right side of every entry field is a light bulb. This light bulb will give you examples and instructions of what should be entered on the form.

If the field is not properly entered or is unacceptable, a stop sign will appear prompting you to correct your answer.

When the e-return is correct and acceptable, the "submit" button at the top of the last page will be green.

After you select "submit" you will be prompted to save the return. This is an excellent option in case you need to correct your return after filing or you would like to tract the recording process.

Next: make sure you PRINT out a receipt. You will need to send this in with the deed or recording document.

After saving and/or printing, you may now close the window completing your Real Estate Transfer.

****Payment: The receipt page, along with transfer fee and the deed, along with a recording fee of \$30.**

All completed forms need to be submitted with payment to:

**Manitowoc County Register of Deeds
1010 S. 8th Street
Manitowoc, WI 54220**

Instructions for the Wisconsin Electronic Real Estate Transfer Return (eRETR)

Sections:

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FIRST SECTION

Begin a "new" return: Select the county where the property is located. (You want Manitowoc County)
Click "Next".

Restore a saved file: Click "Restore Saved Information" button; Browse for saved file and Upload file.

GRANTORS

Grantor information is mandatory. If more than one grantor is conveying the property, click on the "Add grantor" button and complete the information for that grantor and press the Update button. If you have added too many grantors, delete with the "Delete grantor" button. Press only the Delete button next to the Grantor to eliminate.

Grantor type

Select Individual (meaning a person) or the type of Entity conveying an interest in the property. This is the seller, if property is transferred by a sale.

If INDIVIDUAL, enter last name, first name, middle initial and Social Security Number. If grantors are a husband and wife with the SAME LAST NAME, they may enter as one grantor placing both first names, e.g. "John and Jane" in the First Name field. Enter either person's Social Security Number, not both.

If ENTITY, select the type and IF OTHER, an explanation must be provided (governmental agency, church, non-profit, estate, etc). Enter the full name of the entity and Federal Employer's Identification Number (FEIN).

If Social Security Number or FEIN for any grantor is not available for whatever reason when submitting, enter all 9s (999999999). This is a secured form and only the Department of Revenue has access to the SSN or FEIN once submitted. The only location where the SSN or FEIN would be available is on a saved file and on the printed Summary page of the eRETR.

Address

Enter the address where the grantor may be contacted by mail.

Telephone number

Enter phone number. Telephone numbers are requested in the event some uncertainty exists by the local assessor or Wisconsin Department of Revenue. Such questions can often be resolved over the telephone.

E-mail address

Optional. E-mail address is only used to send a notification when the document is recorded and provide a link to view the Receipt and transfer return.

Relationship

Select the appropriate relationship description between the grantor and grantee. More than one may be selected except "No relationship". If "No relationship" is selected, DO NOT select any other relationship.

If "Family" or "Other" is marked, an explanation must be provided.

Ownership

Select ownership interest transferred. If "Partial" or "Other" is selected, an explanation must be provided (1/2 interest, life estate, mineral rights, etc).

Rights retained

Select which rights are retained or none. One must be selected. If "Other", an explanation must be provided (timber rights, mineral rights, improvements only, etc).

GRANTEES

Grantee information is mandatory. If more than one grantee is receiving the property, click on the "Add grantee" button and complete the information for that grantee press the Update button. If you have added too many grantees, delete with the "Delete grantee" button. Press only the Delete button next to the Grantee to eliminate.

Grantee type

Select Individual (meaning a person) or type of Entity receiving an interest in the property. This is the buyer, if property is transferred by a sale.

If INDIVIDUAL, enter last name, first name, middle initial (optional) and Social Security Number. If grantees are a husband and wife with the SAME LAST NAME, enter as one grantee placing both first names, e.g. "John and Jane" in the "First Name" field. Enter either person's Social Security Number, not both.

If ENTITY, select the type and if "Other", an explanation must be provided (governmental agency, church, non-profit, estate, etc). Enter the full name of the entity and Federal Employer's Identification Number (FEIN).

If Social Security Number or FEIN for any grantor is not available for whatever reason when submitting, enter all 9s (999999999). This is a secured form and only the Department of Revenue has access to the SSN or FEIN once submitted. The only location where the SSN or FEIN would be available is on a saved file and on the printed Summary page of the eRETR.

Address

Enter the address where the grantee may be contacted by mail.

Telephone number

Enter telephone number. Telephone numbers are requested in the event some uncertainty exists by the local assessor or Wisconsin Department of Revenue. Such questions can often be resolved over the telephone.

E-mail address

Optional. E-mail address is only used to send a notification when the document is recorded and provide a link to view the receipt and transfer return

Tax bill address

Tax Bill Address: Check box if the tax bill should be sent to the grantee's address above. Note that if there are additional grantees, a box for the Tax Bill will appear for each one, but only one box can be checked. **If there is an address other than the grantee, fill in the "Tax bill mailing address" information on the Transfer Section.** For Fox Hills Resort Condos this needs to be: **Fox Hills Resort, 250 W. Church St., Mishicot, WI 54228.**

PARCELS SECTION:

Parcel information is mandatory. If more than one parcel is conveyed, click on "Add parcels" button and complete with the information for each parcel that is on the deed, press the Update button. Verify the county name where the property is located. Continue if correct or QUIT if in error and Start again. When transferring more than five parcels, the minimal requirement is five parcel sections be added and completed. All additional parcels must be listed in the legal description field. The Register of Deeds will reject the electronic Real Estate Transfer in this case if a minimum of five parcel sections have not been completed and the additional parcels are not listed in the legal description field.

Verify the county name where the property is located. Continue if correct or QUIT if in error.

Municipality

Select the municipality where the property is located. Only the municipalities for the county that was selected are listed in alpha order, this field defaults to the first alpha municipality. Caution, make sure that selection of the type of the municipality is correct as many names are the same for a town, village or city!

Select "All of" if the parcel conveyed is the entire parcel, not subdivided into (split) smaller parcels.

Select "Part of" if the parcel was created (split) from a larger parcel into a smaller parcel.

Parcel number

Enter the parcel number. Click on the "Light Bulb" to view proper format for that municipality. The parcel number can most readily be obtained from the property tax bill and is also the same as shown on the deed as Parcel Identification Number (PIN). If this conveyance is a "split" (see above), enter the existing parcel number from which this parcel was created. **This will always start with 035-XXX-XXX-XXX.XX.** **This number should be on your deed, but if it is not you can call Manitowoc County Property Lister's Office at 920-683-5181, to obtain that number.**

Primary residence

Mandatory to select one:

- **Yes**, if the grantee(s) is going to be using this parcel as a primary residence. By selecting yes, the Grantee attests, under penalty of law, that the property is the grantee's primary residence. Primary residence is where you have your permanent home or principal establishment and to where, whenever you are absent, you intend to return. If there are multiple parcels on the document and eRETR, only ONE can be claimed as Primary Residence. If Primary Residence is selected yes, this will be used for the Lottery & Gaming Credit claimed as Primary Residence under s. 79.10(a), Stats. Grantee must notify the County Treasurer within 30 days of the date on which the property no longer is used as the Grantee's primary residence. Lottery & Gaming Credit claimed as Primary Residence under s. 79.10(a), Stats., beginning with property taxes levied in 1999, the owner of a principal dwelling may claim the credit under sub.(9)(bm) by applying for the credit on a form prescribed by the department of revenue. A claimant shall attest that, as of the certification date, the claimant is an owner of property and that such property is used by the owner in the manner specified under sub.(1)(dm). The certification date is January 1 of the year in which the property taxes are levied. The claimant shall file the application for the lottery and gaming credit with the

treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s.74.87, with the treasurer of the city in which the property is located. Subject to review by the department of revenue, a treasurer who receives a completed application shall direct that the property described in the application be identified on the next tax roll as property for which the owner is entitled to receive a lottery and gaming credit. A claim that is made under this paragraph is valid for as long as the property is eligible for the credit under sub.(9)(bm). Penalties for improperly claimed credit are imposed under Chapter Tax 20.19(2)(a) and (b): If determination is prior to the time the tax roll is prepared, the department shall instruct the treasurer under s. Tax 20.14(1) to deny the credit and if the determination is after the tax roll is prepared, the department shall instruct the appropriate taxation district to collect the credit as a special charge on the next tax bill issued for the property.

- **No, if the grantee(s) is not going to be using this parcel as a primary residence (vacation home, rental, etc).**

Physical property address

Enter street address of the property transferred. If improved rural property with no street address, list the fire number. If vacant property or property has no actual address or fire number, list abutting road name; or road or intersection that is used to access the property. **For Fox Hills this should be: 250 W Church Street**

Complete either line: Section, Township, Range or Subdivision/Condominium, Lot/Unit #, Block depending upon the property legal description.

Section, Township, and Range

Enter the numbers only for each field and select East or West for range. North for township is defaulted. If these fields are used then the "Legal description" section *must be* completed The "Legal description" section must be completed with the legal description as shown on the instrument of conveyance and "Subdivision / Condominium name, Lot / Unit #, and Block" is *optional*. **For Fox Hills this should be: left blank**

Subdivision / Condominium name, Lot / Unit #, and Block

Enter the name of the subdivision or condominium and lot or unit number. If a condominium, leave Block blank and if subdivision does not have a block number, leave blank. If these fields are used, the "Legal description" section and "Section, Township, Range" are *optional*. **For Fox Hills this should be: Fox Hills Villas or Fox Hills Golf Villas/(Unit Number)/(Building Number) (We don't care about the week number on this.)**

LEGAL DESCRIPTION

The description is the legally accepted statement which identifies the location and boundaries of the transferred property and can be found on the instrument of conveyance (deed, etc.). Enter the legal description as show on the instrument of conveyance. The Legal description may be filled in by typing or copying and pasting from another application. The box will hold up to 16 pages.

If Section, Township, and Range fields were completed on the Parcels section, Legal Description is REQUIRED to be completed.

If Subdivision/Condominium name, Lot/Unit #, and Block fields were completed on the Parcels section, Legal Description is optional.

If more than one parcel is being conveyed, ALL legal descriptions are entered here. Enter the legals in the order they are listed on the Parcels section.

PHYSICAL DESCRIPTION

If multiple parcels are being recorded, enter information for the principle parcel. The principle parcel is defined as the one on which the Primary Residence or highest-value structure among the multiple parcels is located.

Type of Property

Select the best description of the type of property. Only one can be selected. If "Other", an explanation must be provided (timber rights, mineral rights, air rights, easement, building only, etc). If land is with well and septic only, mark "Land and Building(s)."

Predominant Use

Select the best description for the use planned by the grantee:

If "Multi-family," enter "Number of units". "Number of units" must be completed.

If Commercial, describe the type of business use. (tavern, office, gas station, restaurant, etc).

If Manufacturing/Telephone Company, describe the type of business use. (telephone, cheese factory, print shop, saw mill, etc).

If Utility, describe the type of utility. (railroad, airline, pipeline, etc).

If Miscellaneous, describe the intended use. (residential, recreational, forestry, etc).

Lot square footage OR Total acres

Must have an entry unless property is a condominium, then size and acres are not needed. Round Lot square footage to nearest whole foot and acres to nearest tenth. If actual square footage or acres are unknown, enter your best estimate. These fields are for the TOTAL of all properties listed on the document and is used to develop the "economic unit" of the transaction. (1 acre = 43,560 sq. ft., ½ acre = 21,780 sq. ft., and ¼ acre = 10,890 sq. ft.) These fields are for the TOTAL of all properties listed on the document and is used to develop the "economic unit" of the transaction.

MFL/PFC Acres

Enter number of acres of Managed Forest Lands (MFL) or Private Forest Crop (PFC). These are DNR Forestry Programs found in Chapter 77 of the Wisconsin Statutes. NOTE: Owners of managed forest lands and forest crop are required by law to notify the Department of Natural Resources when transferring ownership. Link to DNR: <http://dnr.wi.gov/topic/ForestLandowners/>

Feet of Water Frontage

Enter number of feet of water frontage in the space provided. If exact footage is unknown, enter best estimate.

TRANSFER

Transfer type

Select the best description as to the type of transfer. More than one may be selected, such as for a part sale and part gift, select sale and gift. For part sale/part gift between parent and child, on the Fee Computation Section, enter the total value of the real estate in "Total value of real estate transferred" and the sales value in the "Value subject to fee" and select "Transfer exemption number "8 – Gift Parent/Children". With these entries, the gift portion is exempt from transfer fee.

If "Other" is selected, explain the kind of transfer (per divorce decree, funding LLC, etc).

CONVEYANCE:

Conveyance Date: Enter the date of the closing or if not known, enter the date the document was signed by the grantor. The "Date of Conveyance" is the date the instrument is signed and delivered per s. 706.02(1), Stats. Document type: Select the type of document being recorded. If "other", explain the type of document. (Trustee's Deed, Assignment of land contract, Sheriff's Deed, etc).

Conveyance date

Enter the date of the closing or if not known, enter the date the document was signed by the grantor. The "Date of Conveyance" is the date the instrument is signed and delivered per s. 706.02(1), Stats.

Note that the date of conveyance cannot be AFTER the date the document is to be recorded.

Document type

Select the type of document being recorded. If "other", explain the type of document. (Trustee's Deed, Assignment of land contract, Sheriff's Deed, etc).

Tax Bill Mailing Address

Mandatory to complete if Tax Bill box on Grantee Section not checked. Enter the name and address where the tax bill should be sent. If to an entity (Bank, Mortgage Co, etc), enter the name of the entity in the last name field. If the box is checked in the grantee section the address filled in for the grantee will be used for mailing the tax bill. **For Fox Hills this needs to be: Fox Hills Resort, 250 W. Church Street, Mishicot WI 54228.**

FINANCING

Select all that best describe the source(s) of financing. More than one may be selected except "No financing involved". Example: Buyer is obtaining a bank loan and the seller is going to give a short term loan. Check both boxes for Financial institution – conventional and Obtained from seller. If "No financing involved" box is selected, DO NOT select any other descriptions as a Stop Sign will appear explaining no other selection may be made.

WEATHERIZATION

Exclusion from Commerce's Rental Weatherization Program

Select "Yes" if property is subject to the Department of Commerce Ch. 67, Rental Weatherization Code. Submit a Transfer Authorization in the form of a Certificate of Compliance, Stipulation, Waiver or Satisfaction of Compliance with the deed or document of conveyance and RECEIPT. For more information, see Chapter 67, Wis. Adm. Code linked below.

Select "No" if not subject to the Department of Commerce Ch. 67, Rental Weatherization Code and select the proper exclusion code. If W-11 is used, an explanation is required. If W-12 is used, enter the document number of the previously recorded Certificate of Compliance.

Rental Unit Energy Efficiency exclusion code, COMM 67, per s. 101.122(6), Stats. Proof of certification or exclusion required for recordation. "A register of deeds may not accept for recording any deed or other document of transfer of real estate which includes a rental unit unless the deed or document is accompanied by the certificate required under sub. (4)(a), a waiver under sub. (4)(b) or a stipulation under sub. (4)(c). The department shall prescribe for use under s. 77.22 (2) a form setting forth the reasons why transferred real estate is not subject to certification under sub. (4)(a), waiver under sub. (4)(b) or stipulation under sub. (4)(c). A register of deeds shall record the certificate, waiver or stipulation. Penalties apply under s. 101.122(7)(b), Stats. Any person who offers documents evidencing transfer of ownership for recordation and who, with intent to evade the requirements of this section, falsely states on the form under s. 77.22(1) that the real property involved does not include a rental unit may be required to forfeit not more than \$500 per dwelling unit in the rental unit being transferred."

For more information go to <http://www.commerce.state.wi.us/SB/SB-RentalWeatherizationProgram.html>

Energy Exclusion Codes

W-1 OWNER-OCCUPANCY - Building has one to four units and will be occupied by purchaser as a primary or secondary residence for at least one year beginning within 60 days of transfer. (Comm 67.02(2)(a)) A stipulation to have the property certified is needed if the owner cannot owner-occupy a unit within 60 days of closing. The stipulation may be cancelled if the owner-occupancy occurs within the first year. "Owner" is defined as one having a legal or equitable interest in a

rental unit. 67.04(15), ss. 101.122(1)(d) Stats. Companies and corporations cannot occupy a dwelling and therefore do not qualify for this exclusion. An owner may claim not more than 2 dwelling units as owner-occupied. In multiple-use buildings, an owner may claim W-1 only if the residential portion of the building is occupied by him or her. (Mix of residential and nonresidential) (Comm 67.02(2))

- W-3 TRANSFER FEE EXEMPT - This is an exempt transfer per section 77.25, STATS. not including 77.25(2) or (2g)). (Comm 67.04(20) (various)). All transfers that are exempt from paying a real estate transfer fee are also exempt from the Rental Unit Energy Efficiency Code, except for transfers listed under s. 77.25(2), WI statutes - transfers from the United States, the state or from any instrumentality, agency or subdivision of either. These transfers are subject to the code.
- W-4 SEASONAL USE - Dwelling unit(s) will not be rented between November 1 and March 31 of each year. (Comm 67.02(2)(d)). Use for vacation homes and cottages that will never be rented out during the heating season. Does not include rehabilitated or renovated properties temporarily vacant while being worked on. Such transactions are subject to code--including those intended for sale to owner-occupant.
- W-5 LICENSED FACILITIES - Building is a Department of Health and Family Services regulated Hospital, Nursing Home, Hotel, Motel, Tourist Rooming House or Bed and Breakfast Inn. (Comm 67.02(2)(g)).
- W-6 BANKRUPTCY - Transfer in court declared bankruptcy to a party with a previous interest in the property. (Comm 67.03(1)(b)5.) Grantee must have had a financial interest in the building prior to this transaction such as a lender or seller under a land contract. Subsequent transfers are not excluded.
- W-7 NON-RESIDENTIAL - Vacant land, nonresidential property or manufactured (mobile) home. (Comm 67.02(2)(f). No building may be classified as nonresidential if there is one or more residential units in the structure. All manufactured (mobile) homes are exempt from the code even if they are no longer mobile, and even if they have large additions to the original home. Mobile homes are covered under federal energy conservation standards. Residential units in areas zoned "commercial" are still subject to the code. Mixed-use buildings such as commercial use and residential use are subject to Comm 67.
- W-8 ENERGY CODE COMPLIANT - Building constructed after December 1, 1978 (built under Uniform Dwelling Code Standards (UDC) which contains 1 or 2 dwelling units; or any building with more than 2 dwelling units constructed after April 15, 1976 (built under commercial building code standards). Comm 67.02(2)(b) & (c) For this exclusion, use the date the owner submitted for a permit or plan approval from the municipality or Department of Commerce. If no building permit record is available, sanitary or zoning permits or assessment records could help define the age of building.
- W-9 NO MAJORITY INTEREST CHANGE - Partnership, stock or other conveyance or assignment that does not create or change a controlling interest of 51% or more. (Comm 67.04(15) & (20), (ss101.122(1)(f)) This exclusion code is appropriate when: 1) Condo time-shares are transferred. 2) Buyer already had controlling interest of at least 51% and is purchasing additional interest in same real estate. 3) A and B each hold 50% interest when C buys out A. Transfer does not create or change controlling interest. 4) Corporation or partnership to individuals at the same percent of ownership. Exclusion does not apply when one partner holding 50% interest buys out the other partner thereby creating a controlling interest where none existed before. Unless the deed or other document specifies otherwise, it is assumed "Tenancy in Common" and "Joint Tenancy" to be equal shares of ownership. (Comm 67.04(20)).
- W-11 OTHER - Other, including court judgment; other probate besides s.77.25 (11), STATS; no rent situations such as in an e.g. a life estate; condo or co-op conversion, etc. (Explanation required for use by Department of Commerce). Includes all court-ordered sales not exempt by 77.25, Stats. (Comm 67.04(20). Use in probate situations when personal representative deed transfers real estate from the estate to grantees (including third parties totally unrelated to the deceased). (Comm 67.04(20) (stats). May be used in life estate situations wherein the building is a single-family dwelling and there are no other units being rented out. (Comm 67.04(17) Transfer to a condominium or housing cooperative may use this exclusion. (Comm 67.04(20)(3). This exclusion is not appropriate in situations wherein parents purchase a building which their children occupy, regardless of how the mortgage payments are made. Such transactions are subject to the code.

W-12 PRE-EXISTING CERTIFICATE OF COMPLIANCE - Building has a recorded Certificate of Compliance from DILHR or Department of Commerce. (Comm 67.02 (1)) Enter Register of Deeds document number of recorded certificate.

W-13 CONDOMINIUM EXCLUSION - This is a condominium which is in a building containing 3 or more units. (Comm 67.02 (2)(e). This is the one used in most cases for Fox Hills Condominiums.

FEE COMPUTATION

Note: enter ALL values as a whole number and do not include commas, decimal points or dollar signs. All values are to be rounded up to the nearest hundred dollars (sale price is \$11,520; the value would be 11600).

Total value of real estate transferred

Enter only the value of real estate being transferred. If a partial interest is conveyed, enter only the value being conveyed and not the entire parcel value. Note: a part interest should also be entered on "Grantors section, Ownership" by checking "partial" or "other" and explaining.

For a sale, enter the consideration paid or to be paid for the real estate, including any liens (mortgages) thereon.

For a gift, nominal consideration or exchange, enter the current fair market value. If the property was not appraised, the estimated fair market value may be obtained from the most recent property tax bill.

Do not include personal property as listed on "Value of personal property", but do include the value on "Value of property exempt from local property tax."

Value subject to fee

Enter the value of real estate that is subject to the transfer fee. This value may be:

- Totally subject to fee: "Value subject to fee" is the same as "Total value of real estate transferred". Example: "Total value of real estate is \$100,000. Enter 100000 in "Total value of real estate transferred" and enter 100000 in "Value subject to fee." The transfer fee amount due will automatically calculate \$300.00.
- Partial exempt: "Value subject to fee" is less than the "Total value of real estate transferred." Example: "Total value of real estate is \$100,000; \$50,000 is a gift and \$50,000 is a sale between parent and child. Enter 100000 in "Total value of real estate transferred" and enter 50000 in "Value subject to fee" and select "8-Gift Parent/Children" in "Transfer exemption number." The transfer fee amount due will automatically calculate \$150.00.
- Totally exempt: "Value subject to Fee" is zero. Example: Total real estate value of \$100,000 is a gift (no consideration) between parent and child, the total value subject to fee would be \$0.00 as it would be exempt per s.77.25(8), Stats. Enter 100000 in "Total value of real estate" and enter 0 in "Value subject to Fee" and select "8-Gift Parent/Children" in "Transfer exemption number." The transfer fee amount due will automatically calculate \$0.00.

Transfer fee due

There is imposed on the grantor of real estate a real estate transfer fee at the rate of 30 cents for each \$100 of value or fraction thereof on every conveyance not exempted or excluded under this subchapter per s. 77.22(1), Stats. The fee automatically calculates on value entered in "Value subject to fee." Example: Value of real estate subject to fee is \$100,000 x .003 = \$300.00 fee.

Transfer fee for deed in satisfaction of original land contract dated December 17, 1971 through August 31, 1981 is 10¢ per \$100.00. To complete the eRETR for the old 1 mill rate:

On the "**Transfer**" page of the eRETR:

- Select "Deed in satisfaction of land contract" and also "Other" Explain in the "Other" field - "land contract dated mm/dd/yyyy one mill payment."

On the "Fee Computation" page of the eRETR:

- Total value of real estate transferred = Value of original land contract;
- Value subject to fee = 1/3 the value of the original land contract (this will make the fee calculate out to amount based upon .001)
- Select transfer fee exemption "17 - Sat. Land Contract." since the "Value subject to fee" is less than the "Total value of real estate transferred"
- Provide the document number and date of the original land contact in the appropriate boxes for claiming exemption 17.

Transfer exemption number

Select the transfer exemption from fee if the transfer is exempt by one of the exemptions listed below.

If exemption 3 [s.77.25 (3)] is entered, enter the document number of the deed this deed is correcting. If exemption 17 [s.77.25 (17)] is entered, enter document number (Land Contract) where fee was previously paid and enter the date of the original land contract. If exemption 11m [s.77.25 (11m)] is entered, enter document number of recorded deed designating the beneficiary.

CHAPTER 77.25 EXEMPTIONS FROM FEE

The fees imposed by this subchapter do not apply to a conveyance:

- 1 * Prior to the effective date of this subchapter (October 1, 1969).
- 2 From the United States or from this state or from any instrumentality, agency, or subdivision of either.
- 2g By gift, to the United States or to this state or to any instrumentality, agency or subdivision of either.
- 2r * Under s.236.29 (1) or (2) or 236.34(1) (c) or for the purpose of a road, street or highway, to the United States or to this state or to any instrumentality, agency or subdivision of either.
- 3 Which, executed for nominal, inadequate or no consideration, confirms, corrects or reforms a conveyance previously recorded. NOTE: If exemption 3 [s.77.25 (3)] is entered, enter document number (deed) it corrects in box below.
- 4 * On sale for delinquent taxes or assessments.
- 5 On partition. (Means the division among several persons of real property, including noncontiguous real property, that belongs to them as co-owners, see s.77.21 (1k).)
- 6 Pursuant to mergers of corporations. (Means the combination of two or more corporations under a plan of merger or a plan of consolidation, or the combination of two or more limited liability companies under a plan of merger, see s.77.21 (1e).)
- 6d Pursuant to partnerships registering as limited liability partnerships under s. 178.40.
- 6m Pursuant to the conversion of a business entity to another form of business entity under s. 179.76, 180.1161, 181.1161, or 183.1207, if after the conversion, the ownership interests in the original entity immediately preceding the conversion.
- 7 By a subsidiary corporation to its parent for no consideration, nominal consideration or in sole consideration or cancellation, surrender or transfer of capital stock between parent and subsidiary corporation.
- 8 Between parent and child, stepparent and stepchild, parent and son-in-law or parent and daughter-in-law for nominal or no consideration.
- 8m Between husband and wife. Effective September 1, 1996
- 8n Between an individual and his or her domestic partner under ch. 770.
- 9 Between agent and principal or from a trustee to a beneficiary without actual consideration.
- 10 Solely in order to provide or release security for a debt.
- 10m Solely to designate a TOD beneficiary under s. 705.15.
- 11 * By will, descent or survivorship.

- 11m By nonprobate transfer on death under s. 705.15. NOTE: If exemption 11m [s.77.25 (11m)] is entered, enter document number of recorded deed designating the beneficiary in box below.
- 12 Pursuant to or in lieu of condemnation.
- 13 Of real estate having a value of \$1000 or less. Used for a lot of Fox Hills Condo's.**
- 14 Under a foreclosure or a deed in lieu of a foreclosure to a person holding a mortgage or to a seller under a land contract.
- 15 Between a corporation and its shareholders if all of the stock is owned by persons who are related to each other as spouses, lineal ascendants, lineal descendants, siblings or spouses of siblings if the transfer is for no consideration except the assumption of debt or stock of the corporation and if the corporation owned the property for at least 3 years.
- 15m Between a partnership and one or more partners if all of the partners are related to each other as spouses, lineal ascendants, lineal descendants, or spouses of siblings and if the transfer is for no consideration other than the assumption of debt or an interest in the partnership. (Effective July 1, 1992.)
- 15s Between a limited liability company and one or more of its members if all the members are related to each other as spouses, lineal ascendants, lineal descendants, siblings, or spouses of siblings and if the transfer is for no consideration other than the assumption of debt or an interest in the limited liability company. (Effective January 1, 1994.)
- 16 To a trust if a transfer from the grantor to the beneficiary of the trust would be exempt under this section.
- 17 Of a deed executed in fulfillment of a land contract if the proper fee was paid when the land contract or an instrument evidencing the land contract was recorded. NOTE: If exemption 17 [s.77.25 (17)] is entered, enter document number (Land Contract) where fee was previously paid.
- 18 To a local exposition district under subch.11 of Ch. 229.
- 20 Made under s. 184.15.
- 21 Of transmission facilities or land rights to the transmission company, as defined in s. 196.485(1) (ge), under s. 196.485(5) (b) or (c) or (6) (a) 1. in exchange for securities, as defined in s. 196.485(1) (fe).

* Conveyances exempt from the fee because of Section 77.25(1), (2r), (4), or (11) are also exempt from the eRETR. No eRETR is required with respect to conveyances exempt under s.77.25 (2) unless the transferor is also a lender for the transaction.

Penalties will be assessed for improperly claimed exemptions and understatement of values: The penalties for use of an improper exemption or understating value are imposed per s. 7.26(8), Stats. If the department of revenue determines that the value reported on the return under s. 77.22, Stats. is understated by 25% or more or that an exemption was improperly claimed under s. 77.25, Stats. the department shall assess and collect a penalty of \$25 or 25% of the additional fee due, whichever is greater, in the manner that additional transfer fees are collected. The penalty for falsifying value is imposed per s. 77.27, Stats. : Any person who intentionally falsifies value on a return required to be filed under this subchapter may for each such offense be fined not more than \$1,000 or imprisoned in the county jail not more than one year, or both.

Value of personal property

Enter value of personal property included in sale. If there is no personal property, enter 0. DO NOT include this amount in "Total value of real estate transferred" and "Value subject to fee." Personal property items include, but not limited to: refrigerators, stoves, household/office furnishings, boats and farm machinery. **Fox Hills this should be 0.**

Exempt Property from Local Property Tax

Enter value of property exempt from local property tax. If there is no Exempt Property from Local Property Tax, enter 0. Do include this amount in "Total value of real estate transferred" and "Value subject to fee." Local property tax exempt items include, but not limited to: solar and wind energy systems, waste treatment, manufacturing machinery and equipment, conveyors, vines and trees of perennial crops and manure storage facilities. **Fox Hills this should be 0.**

AGENTS AND PREPARER

Agent for Grantor and Grantee

If an agent is signing for the grantor or grantee, then the agent's name and address must be provided. This section would apply for any entity that is conveying or receiving an interest in real property as indicated in the GRANTOR SECTION and GRANTEE SECTION.

Telephone Number

Enter telephone number. Telephone numbers are requested in the event some uncertainty exists by the local assessor or Wisconsin Department of Revenue. Such questions can often be resolved over the telephone.

E-mail address

Optional. E-mail address is only used to send a notification when the document is recorded and provide a link to view the Receipt and transfer return.

Preparer

Enter the full name and telephone number of preparer of this form if someone other than grantor or grantee. If a firm, enter name and telephone number of the firm. Telephone numbers are requested in the event some uncertainty exists by the local assessor or Wisconsin Department of Revenue. Such questions can often be resolved over the telephone.

E-mail address

Optional. E-mail address is only used to send a notification when the document is recorded and provide a link to view the Receipt and transfer return.

eRETR SUMMARY SECTION

This section is a summary of all the data entry sections. The page was designed solely for the Preparer's use to be printed and taken to a closing for verification or additions from the grantor and grantee. This page does not contain all the transfer return information, but only the information that is deemed to be "critical." It is the only place where the Social Security Number/ FEIN will appear if you print the page. The responsibilities of the grantor and grantee are listed below each section. DO NOT submit this page with the Receipt.

Revised: July 6, 2009