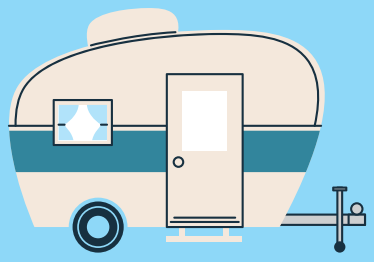
New Tax Exemption Available
Property Tax Exemption for Recreational Prefabricated Structures

Wisconsin Department of Revenue (September 2026)

What is the exemption?

- A property tax exemption created by 2025 Wisconsin Act 117 for qualifying recreational prefabricated structures
- Removes qualifying structures from general property taxes
- Based on a new state law (sec. 70.11(49), Wis. Stats.)



Who qualifies?

You may qualify if your structure meets **ALL** the following – your recreational prefabricated structures must be:

- A prefabricated structure originally designed to be towed on a highway by a motor vehicle
- Used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes
- Located in a licensed campground under sec. 97.67, Wis. Stats.
- Sitting on land you do not own

Good news! The exemption also applies to a qualifying prefabricated structure's accessory decks, sheds, and porches.

You do not qualify if:

- Your structure is located outside of a licensed campground
- You own the land where the structure is located
- The structure is not used for recreational/temporary living purposes

Do I have to apply?

Yes – you must file to receive the exemption:

- File a Property Tax Exemption Request (PR-230) with your local assessor
- Deadline – March 1, 2027 for the 2027 assessment year
- Your assessor will review your request and determine if your property qualifies

To apply or learn more

- Scan QR code above or visit revenue.wi.gov to locate Form "PR-230"
- **Questions?**
  - Filing exemption request – contact your local assessor's office
  - Licensed campgrounds – contact the WI Dept. of Agriculture, Trade and Consumer Protection
  - Exemption – contact the WI Dept. of Revenue at bapdor@wisconsin.gov

Other exemptions that may already apply to you

These do not require filing an exemption request. Contact your local assessor with questions on eligibility and application.

Type	Key Requirement
Camping trailers	Exempt vehicle with a collapsible or folding structure, designed for human habitation, towed upon a highway by a motor vehicle during the year prior to the assessment date (secs. 70.111 (19) (a) and 340.01 (6m), Wis. Stats.)
Recreational mobile homes	Exempt whether real or personal property, including steps and a platform not exceeding 50 square feet that lead to the doorway. (secs. 70.111(19)(b) and 66.0435(1)(hm), Wis. Stats.)
Motor vehicles	Buses, vans and similar vehicles (sec. 70.112(5), Wis. Stats.)
Mobile homes	In a mobile home park subject to the parking permit fee (secs. 66.0435(3), 70.112(7), Wis. Stats.)