

# New Dept. of Revenue Transfer Return Requirements

March 14, 2016

To: County Register of Deeds, Real Property Listers, Clerks and Treasurers

## **Governor Walker signed the following acts into law:**

- [2015 Wisconsin Act 145](#) (Act 145) on February 6, 2016
- [2015 Wisconsin Act 216](#) (Act 216) on March 3, 2016

Under these acts, all conveyance (transfer of ownership) documents presented for recording at a Register of Deeds office must include a real estate transfer return. There are two exceptions under state law (secs. [77.25\(1\)](#) and [77.25\(10m\)](#), Wis. Stats., which are for conveyances made before October 1, 1969 and conveyances that solely designate a TOD beneficiary under sec. [705.15](#).

## **Conveyances needing a real estate transfer return**

The following conveyances, which were once exempt, now must have a real estate transfer return, although they remain exempt from fee under [sec. 77.25](#), Wis. Stats.:

- (2) From the United States or from this state or from any instrumentality, agency or subdivision of either
- (2r) Under s. [236.29 \(1\)](#) or [\(2\)](#) or [236.34 \(1m\) \(e\)](#) 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
- (4) On sale for delinquent taxes or assessments
- (11) By will, descent or survivorship

## **Termination of Decedent's Property Interest Form**

We received questions about a Termination of Decedent's Property Interest Form (HT-110). Filing this form meets the conveyance definition since it is passing ownership interest in real estate by "descent or survivorship" (sec. [77.25\(11\)](#), Wis. Stats.). A real estate transfer return must be filed at a Register of Deeds office when terminating a life estate or joint tenancy interest.

If you have any further questions, review the [Real Estate Transfer Fee Common Questions](#) or contact us at [eRETR@revenue.wi.gov](mailto:eRETR@revenue.wi.gov).