

JANUARY 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 State Holiday - Offices Closed General Property Assessment Date (Jan. 1) (sec. 70.10, Wis. Stats.)	2 DOR posts on website Lottery and Gaming Credit Forms LC-100, LC-110, LC-220, and LC-400 (approx.)	3	4
5	6 DOT makes Quarterly Highway Aids payments	7	8	9	10	11
12	13	14	15 Deadline - January Settlement filed with taxing Jurisdictions (sec. 74.23, Wis. Stats.)	16	17	18
19	20 State Holiday - Offices Closed	21	22	23	24 DOR posts on website Municipal Financial Reports for municipal and county clerks (approx.)	25
26	27	28	29	30 DOR prints and posts on website County and Municipal Revenue & Expenditure Bulletin (approx.)	31 Last day for municipal treasurers to apply Lottery and Gaming, First Dollar Credits to tax bills First property tax installment due - full payment of special assessments, special charges, special taxes and personal property required DNR makes payments in lieu of taxes (stewardship)	

FEBRUARY 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	<p>3</p> <p>First day to charge-back delinquent personal property taxes (sec. 74.42(2), Wis. Stats.)</p> <p>Payments for Municipal Services made by DOA in early Feb.</p>	<p>4</p> <p>DOR posts on website Lottery and Gaming Credit - Mobile Home report (Form LC-664)</p> <p>DOR posts on website Lottery and Gaming and First Dollar Credit March report (PA-662) and Municipal Treasurer's Settlement (PC-501) for County Treasurers</p>	<p>5</p> <p>DOR posts on website Lottery and Gaming Credit Forms LC-300, LC-310, and LC-320 (approx.)</p> <p>DOR mails Requests for Special District Boundary Updates (approx.)</p>	6	<p>7</p> <p>DOR Deadline - Assessors submit sales information to be included on the preliminary "Assessment to Sales Ratio Report"</p> <p>DOR Deadline - Complete online Annual Assessor Meeting for certification credit</p> <p>Last day of grace period for first property tax installment - full payment of special assessments, special charges, special taxes and personal property required</p>	8
9	10	11	12	<p>13</p> <p>DOR posts on website Room Tax Report (SL-304) (approx.) and Tax Incremental District Annual Report (PE-300) (approx.)</p>	<p>14</p> <p>Deadline - DOR notifies Assessors of manufacturing and telecommunication property to be assessed by DOR during the current assessment year (sec. 70.995(6), Wis. Stats.) and posts Notification Rolls to DOR website</p>	15
16	<p>17</p> <p>Legal Holiday (sec. 995.20, Wis. Stats.)</p> <p>Deadline - Municipalities distribute payments in lieu of taxes (stewardship)</p>	18	19	<p>20</p> <p>Deadline - February Settlement with taxing jurisdictions (sec. 74.25, Wis. Stats.)</p> <p>Deadline - Lottery and Gaming Credit special charges paid to DOR</p>	<p>21</p> <p>DOR produces/posts on website Final Major Class Comparisons Report for prior year (sec. 70.05, Wis. Stats.) (approx.)</p> <p>DOR notifies Assessors of preliminary "Assessment to Sales Ratio Reports"</p>	22
23	24	25	26	27	<p>28</p> <p>Last day for municipalities to request direct payment of Lottery and Gaming, School Tax Levy, and First Dollar Credits</p>	29

MARCH 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 DOR Deadline - Lottery and Gaming and First Dollar Credit reimbursement reports & county data files e-filed with DOR (sec. 79.10(1m), Wis. Stats.) DOR Deadline - Property owners request Manufacturing assessment classification for 2020 (sec. 70.995(5), Wis. Stats.) Deadline - Property tax exemption requests due to local assessor (sec. 70.11, Wis. Stats.) Deadline - Personal property forms due (sec. 70.35, Wis. Stats.)	3	4 DOR posts reports on website: 2019 Tax Incremental Districts Creations; 2019 Tax Incremental Districts with Territory Amendments (approx.)	5	6 DOR Deadline - Assessors submit 2019 sales information to be included or excluded from final "Assessment to Sales Ratio Reports" to DOR DOR posts Tax Incremental District administrative certification fees in My Tax Account	7
8	9	10	11	12	13	14
15	16 DOR Deadline - County submits Treasurer's tax roll settlement sheets to DOR (sec. 59.25(3)(e), Wis. Stats.)	17	18	19	20	21
22	23 DOR makes Lottery and Gaming Credit payments - 4th Monday (sec. 79.10 (7m)(b), Wis. Stats.) DOR mails/posts on website Lottery and Gaming Credit payment and settlement reports (approx.)	24	25	26	27 DOR notifies Assessors of final "Assessment to Sales Ratio Reports" posted to website	28
29	30	31 DOR Deadline - Municipalities with population <2,500 e-filed Municipal Financial Report with DOR (sec. 86.303(5), Wis. Stats.) Deadline (Even Years Only) - Property owners file tax exemption reports with municipality (sec. 70.337(1), Wis. Stats.) DOR Deadline - Payments for 2019 Municipal Fee for Manufacturing Property Assessment due to DOR (sec. 70.995(14), Wis. Stats.)				

APRIL 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Deadline - Charge-back delinquent personal property taxes (sec. 74.42(1), Wis. Stats.) Deadline - State Board of Assessors notify municipalities of prior year Manufacturing assessment objection determinations (sec. 70.995(8)(a), Wis. Stats.)	2	3 DOR posts on website Expenditure Restraint Program Worksheet (SL-203) (approx.) DOR requests updated contact information for local officials (Odd Years Only)	4
5	6 DOT makes quarterly Highway Aids payment (except counties)	7	8	9	10	11
12	13	14	15 Lottery and Gaming Credit settled with taxing jurisdictions (sec. 79.10 (7m)(cm)1.c., Wis. Stats.) DOR Deadline - Tax Incremental District administrative certification fees due to DOR	16	17	18
19	20 DNR makes payments in lieu of taxes (non-stewardship)	21 Town annual meeting - 3rd Tuesday in April or within 10 days (sec. 60.11(2), Wis. Stats.)	22	23	24	25
26	27 Board of Review holds annual meeting during 45-day period starting 4th Monday in April (sec. 70.47, Wis. Stats.) DOR posts on website 2020 Municipal Assessment Report (MAR)	28	29 DOR posts on website Statement of Assessment (SOA) (approx.)	30		

MAY 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 DOR Deadline - Municipalities with population >2,500 and counties e-filed Municipal Financial Report with DOR (sec. 86.303(5)(d), Wis. Stats.) DOR Deadline - Expenditure Restraint Program Worksheet (SL-203) e-filed with DOR DOR Deadline - Assessors provide stratified assessment data to DOR DOR Deadline - Room Tax Report (SL-304) e-filed with DOR DOR posts reports on website: 2020 Active Tax Incremental Districts; 2020 Tax Incremental District Terminations (approx.)	2
3	4 DOR makes personal property aid payments (sec. 79.096(4), Wis. Stats.) DOR sends payment notices to local governments for personal property aid Deadline - Local assessor delivers completed Assessment Roll to clerk - 1st Monday in May (sec. 70.50, Wis. Stats.)	5	6	7	8	9
10	11	12	13	14	15 DOR Deadline - Automatic extension to e-file Municipal Financial Report with DOR (sec. 86.303(5)(c) & (d), Wis. Stats.)	16
17	18	19	20	21	22	23
24	25 State Holiday - Offices Closed	26	27	28 DOR posts on website final Statement of Taxes (SOT) from prior year	29 2% fire dues normally paid to towns, village and cities end of May through August 1	30
31						

JUNE 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 DOR mails letters to municipalities and counties without a Municipal Financial Report on file (approx.)	2	3	4	5	6
7	8 DOR Deadline - Statement of Assessment e-filed with DOR - 2nd Monday of June or after Board of Review (sec. 70.53, Wis. Stats.) DOR Deadline - Municipal Assessment Report (MAR), including net new construction, e-filed with DOR (sec. 73.03(5), Wis. Stats.) Manufacturing full value rolls posted on DOR website. DOR mails Manufacturing Full Value Assessment Notices to taxpayers and municipal clerks (sec. 70.995(8)(b)1, Wis. Stats.). Clerks review full value rolls for correct taxation district and taxing jurisdiction identification.	9	10 Deadline - Initial meeting of BOR held	11	12	13
14	15	16	17	18 DOR prints and posts on website Town, Village, and City Taxes bulletin (approx.)	19 Legal Holiday (sec. 995.20, Wis. Stats.)	20
21	22	23	24	25	26	27
28	29	30 Expiration of local cigarette, liquor and malt beverage operator licenses, except in first class cities (sec. 125.04, 125.51 & 134.65, Wis. Stats.)				

JULY 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 DOR Deadline - Tax Incremental District Annual Report form (PE-300) e-filed with DOR DOR Deadline (Even Years Only) - Tax Exemption Summary Report (PC-226) e-filed with DOR (sec. 70.337(2), Wis. Stats.)	2	3	4 Legal Holiday (sec. 995.20, Wis. Stats.)
5	6 DOT makes Quarterly Highway Aids payments	7	8	9	10	11
12	13	14	15	16	17	18
19	20 Exempt Computer Aid paid (sec. 79.095(4), Wis. Stats.) 100% ERP, 15% County and Municipal Aid and Utility Aid paid (sec. 79.02(2)(b), Wis. Stats.) Video Service Provider Aid paid (sec. 79.097(3)(b), Wis. Stats.) School Levy Tax Credit and First Dollar Credit paid (sec. 79.10(7m), Wis. Stats.) DOR sends payment notices to local clerks for all state aid and property tax credit payments	21	22	23	24	25
26	27	28	29	30	31 DOR Deadline - Provide DOR with form and publication changes for 2020 DOA releases preliminary population estimates Deadline - Second installment of property taxes paid to treasurer (sec. 74.11(8), Wis. Stats.) DOR Deadline - Municipalities with a population > 25,000 and counties file Combined Annual Financial Report with DOR (sec. 86.303(5)(g), Wis. Stats.) DOR releases preliminary 2020 equalized, Tax Incremental District and net new construction values for review	

AUGUST 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 2% fire dues paid to towns, village and cities	4	5	6	7 DOR Deadline - Municipalities to review preliminary equalized, TID and net new construction values Last day of grace period for second installment of property taxes paid to treasurer (sec. 74.11(8), Wis. Stats.)	8
9	10	11	12	13	14 DOR releases 2020 certified equalized, Tax Incremental District and net new construction values (August 15) (sec. 70.57(1) (a), Wis. Stats.)	15
16	17 Deadline - Towns, villages and cities that received direct payment of School Levy Tax and First Dollar credits forward to County Treasurer (sec. 79.10 (7m)(cm)1.b, Wis. Stats.) DOR Deadline - Video Service Provider Report (SL-310) filed with DOR	18	19	20 Deadline - County settles School Levy Tax, Lottery and Gaming and First Dollar Credits with taxing jurisdictions (sec. 79.10 (7m)(cm), Wis. Stats.) DOR Deadline - County settles Lottery and Gaming Credit special charges with DOR	21	22
23	24 DOA certifies state tax/charges to county clerk- 4th Monday (sec. 70.60(1), Wis. Stats.)	25	26 DOR posts estimates of 2021 personal property aid (approx.)	27	28 DOR posts on website County and Municipal Certificates of Equalized Value	29
30	31					

SEPTEMBER 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 DOR posts on website Tax Incremental Certification Report (approx.)	2	3 DOR posts on website Municipal Debt Limit Report (approx.)	4 DOR posts on website County and Municipal Levy Limit Worksheets (SL-202c and SL-202m) (approx.)	5
6	7 State Holiday - Offices Closed	8	9 DOR updates and posts to website Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports	10	11	12
13	14	15 Municipal Assessors Institute Holiday Inn Hotel and Conference Center - Stevens Point DOR posts 2020 revised estimate and 2021 original estimate shared revenue and expenditure notices (sec. 79.015, Wis. Stats.)	16 Municipal Assessors Institute Holiday Inn Hotel and Conference Center - Stevens Point	17 Municipal Assessors Institute Holiday Inn Hotel and Conference Center - Stevens Point	18	19
20	21	22	23	24	25	26
27	28	29	30 DOR posts estimates of 2021 exempt computer aid (approx.)			

OCTOBER 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 DOR Deadline - Request for Chargeback of Refunded or Rescinded Taxes (PC-201) e-filed with DOR (sec. 74.41(1), Wis. Stats.) DOR Deadline - Request to Share Non-Manufacturing Omitted Taxes (PC-205) e-filed with DOR (sec. 74.315, Wis. Stats.) DOR Deadline - Property owners file late Lottery and Gaming Credit claim with DOR DOR Deadline - Final Municipal Assessment Report (MAR) e-filed with DOR to be used for Preliminary Major Class Comparison DOR certifies school district Equalized Values to DPI (sec.121.06m, Wis. Stats.) DOR posts estimates of 2021 video service provider aid (sec. 79.097(3)(a), Wis. Stats.)	2 DOR sends Lottery and Gaming Credit audit results to county treasurer and municipal clerk (approx.) DOR posts on website State and County Apportionment Form (PC-400) (approx.) State Trust Fund notices mailed (during month of October) DOR begins notifying municipalities of 2020 Municipal Fee for Manufacturing Assessment (sec. 70.995(14), Wis. Stats.) DOR certifies and posts on website technical college and special district Equalized Values (approx.)	3
4	5 Quarterly Hwy Aids paid by DOT	6 DOR begins equating manufacturing assessment rolls and producing final Statements of Assessment (sec. 70.995 (08), Wis. Stats.) to post on DOR website	7	8	9	10
11 Wisconsin Towns Association Annual Convention - Appleton	12 Legal Holiday (sec. 995.20, Wis. Stats.) Wisconsin Towns Association Annual Convention - Appleton	13 Wisconsin Towns Association Annual Convention - Appleton	14	15 Notice of delinquent water and sewer bills sent to property owners (sec. 66.0809(3), Wis. Stats.)	16 DOR posts on website Special District Apportionment Form (PC-505) (approx.) DOR posts on website Technical College Apportionment Form (PC-401V) (approx.)	17
18	19	20	21 Annual Assessor meetings held October / November - specific dates to be announced	22	23	24
25	26 Statistical Reports posted on DOR website (sec. 73.06, Wis. Stats.) (approx.)	27	28	29	30	31

NOVEMBER 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	<p>2</p> <p>DOR Deadline - Technical colleges certify levy to municipalities (sec. 38.16(1), Wis. Stats.) and Form PC-401V e-filed with DOR (Oct. 31)</p> <p>DOR Deadline - 2020 Tax Incremental District creations, territory amendments, and base value redetermination documents and fees due to DOR</p> <p>Deadline - Special districts certify tax levy to municipalities</p> <p>DOR distributes oil pipeline terminal property tax to municipalities (sec. 76.24(2)(am), Wis. Stats.)</p> <p>DOR certifies percent change in Consumer Price Index (sec. 79.05(2m), Wis. Stats.)</p> <p>DOR sends expenditure restraint program budget limit notices to qualifying municipalities</p> <p>DOR posts on website Major Class Comparison report and mails non-compliance notices to municipalities (sec. 70.05 Wis. Stats.)</p>	3	<p>4</p> <p>Lottery and gaming credit special charges & non-primary resident reports sent to county treasurers and municipal clerks. (Tax 20.12(2)(a)2)</p>	5	6	7
8	9	<p>10</p> <p>Deadline - School districts send certified school levy to municipal clerks (sec. 120.12 (3), Wis. Stats.)</p>	<p>11</p> <p>Legal Holiday (sec. 995.20, Wis. Stats.)</p>	12	<p>13</p> <p>DOR certifies 74.41 charge-backs and 74.315 omitted taxes to municipalities and other taxing jurisdictions</p>	14
15	<p>16</p> <p>DOR distributes final shared revenue payments and sends notices to municipalities and counties</p> <p>DOR Deadline - State and County (PC-400) and Special District (PC-505) Apportionment Forms e-filed with DOR</p>	<p>17</p> <p>DOR posts on website Tax Increment Worksheet (PC-202) (approx.)</p>	18	19	<p>20</p> <p>DOR mails and posts on website maximum credit value and maximum credit for Lottery and Gaming and First Dollar Credits (sec. 79.10 (2), Wis. Stats.)</p> <p>DOR mails and posts on website School Levy Tax Credit amount and estimated major state aids (Full Disclosure)</p>	21
22	23	<p>24</p> <p>DOR posts on website Statement of Taxes (PA-632a) (approx.)</p>	25	<p>26</p> <p>State Holiday - Offices Closed</p>	27	28
29	30					

DECEMBER 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 DOR notifies municipal clerk if Final Municipal Assessment Report (MAR) not filed	2	3	4	5
6	7	8 Deadline - Tax District clerks deliver tax roll (sec. 74.03, Wis. Stats.)	9	10 DOR posts on website Debt Margin Report	11	12
13	14	15 DOR Deadline - County and Municipal Levy Limit Worksheet filed with DOR	16	17	18 DOR posts on website updated manufactured/mobile home publication for Lottery and Gaming Credit (Prop 076) (approx.) DOR posts on website 2021 Calendar (approx.)	19
20	21 DOR Deadline - Tax Increment Worksheet e-filed with DOR DOR Deadline - Statement of Taxes e-filed with DOR (sec. 69.61, Wis. Stats.) Deadline - Tax District Clerk delivers roll to refund excess escrow amount within 15 days	22	23	24 State Holiday - Offices Closed	25 State Holiday - Offices Closed	26
27	28 DOR posts on website preprinted January Treasurer's Settlement sheets (approx.)	29	30 DOR Deadline - 2020 Tax Incremental District project and allocation amendment documents emailed to DOR	31 State Holiday - Offices Closed DOR Deadline - Final or Amended Municipal Assessment Reports (MAR) filed with DOR		