

January 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Legal Holiday: New Year's Day (sec. 995.20) – State Offices Closed DOT makes quarterly highway aid payments General property assessment date (sec. 70.10)	2 DOR posts on website: Lottery and Gaming Credit Form (LC-220) (approx.)	3	4	5	6
7	8	9	10	11	12 DOR posts on website: Request for Chargeback of Rescinded or Refunded Taxes, and Request for Sharing of Non-Manufacturing Omitted Property Tax Forms PC-201 and PC-205 (approx.)	13
14	15 Legal Holiday: Martin Luther King, Jr. Day (sec. 995.20) – State Offices Closed	16 Deadline: January settlement filed with taxing jurisdictions (sec. 74.23) (Jan. 15)	17	18	19	20
21	22	23	24	25	26 DOR posts on website: County and Municipal Revenue and Expenditure Bulletin (approx.)	27
28	29	30	31 First property tax installment due – full payment of special assessments, special charges, special taxes, and personal property required Last day for municipal treasurers to apply lottery and gaming, and first dollar credits to tax bills DNR makes payments in lieu of taxes (stewardship) (sec. 70.114(4)(a))			

February 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 Payments for municipal services made by DOA (early Feb) First day to charge back delinquent personal property taxes (sec. 74.42(2)) DOR posts on website: Lottery and Gaming Credit Forms (approx.) DOR deadline: Complete annual Assessor Meeting for certification credit DOR deadline: Assessors submit sales information to be included on the Preliminary Assessment to Sales Ratio Report DOR sends requests for special district boundary updates (approx.)	2 DOR posts on website Fallen Protective Service Officer Report (Form SL-320M, SL-320C) (approx.)	3
4	5	6 DOR posts on website: Manufactured/Mobile Home Lottery and Gaming Credit Report (Form LC-664), Lottery and Gaming First Dollar Credit Report (PA-662), and Municipal Treasurer's Settlement (PC-501) (approx.)	7 Last day of grace period for first property tax installment – full payment of special assessments, special charges, special taxes and personal property required	8	9	10
11	12	13	14 DOR posts on website: Room Tax Report (SL-304) (approx.)	15 Deadline: DOR notifies assessors of manufacturing and telecommunication property to be assessed by DOR during the current assessment year (sec. 70.995(6)) and posts notification rolls to DOR website Deadline: Municipalities distribute payments in lieu of taxes (stewardship)	16 DOR produces/posts on website: Final Major Class Comparisons Report for prior year (sec. 70.05) (approx.) DOR notifies assessors of preliminary Assessment to Sales Ratio Reports	17
18	19 Legal Holiday: President's Day (sec. 995.20)	20 Deadline: February settlement with taxing jurisdictions (sec. 74.25)	21	22	23 DOR posts on website: Municipal Financial Reports for municipal and county clerks (approx.)	24
25	26 DOR posts on website: Tax District Exemption Summary Report PC-226 (even years only) (approx.)	27	28	29 Last day for municipalities to request direct payment of lottery and gaming, school tax levy, and first dollar credits		

March 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					<p>1 DOR deadline: Lottery and Gaming and First Dollar Credit Reimbursement Reports and county data files e-filed with DOR (sec. 79.10(1m)) Deadline: Property tax exemption requests due to local assessor (sec. 70.11) DOR deadline: Assessors submit 2023 sales information to be included or excluded from Final Assessment to Sales Ratio Reports to DOR DOR posts reports on website: 2023 Tax Incremental District Creations, 2023 Tax Incremental Districts with Territory Amendments (approx.) DOR deadline: Manufacturing real estate return filed or extension requested with DOR</p>	2
3	<p>4 DOR posts on website: Tax Incremental District Annual Report (PE-300) (approx.)</p>	<p>5 DOR posts Tax Incremental District administrative fees in My Tax Account</p>	6	7	8	9
10	11	12	13	14	<p>15 DOR deadline: County submits treasurer's tax roll settlement sheets to DOR (sec. 59.25(3e)) DOR deadline: Fallen Protective Service Officers Report (SL-320m, SL-320c) e-filed with DOR DOR deadline: Counties submit 2023 tax rolls (sec. 59.25(3)e)(2))</p>	16
17	18	19	20	21	<p>22 DOR notifies assessors of Final Assessment to Sales Ratio Reports posted to website</p>	23
24	<p>25 DOR makes lottery and gaming credit payments – 4th Monday (sec. 79.10 (7m)(b)) and posts settlement reports</p>	26	27	28	29	30
31						

April 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	<p>1 DOR deadline: Municipalities with population <2,500 e-file Municipal Financial Report with DOR (sec. 86.303(5)) (March 31) Deadline (even years only): Property owners file tax exemption reports with municipality (sec. 70.337(1)) (March 31) DOR deadline: Payments for 2023 Municipal Fee for Manufacturing Property Assessment due to DOR (sec. 70.995(14)) (March 31) Deadline: Chargeback delinquent personal property taxes (sec. 74.42(1)) Deadline: State Board of Assessors notify municipalities of prior year manufacturing assessment objection determinations (sec. 70.995(8)(a)) DOT makes quarterly highway aid payments (except counties) DOR deadline: Manufacturing extended real estate return due to DOR</p>	<p>2 DOR posts on website: Expenditure Restraint Incentive Program Worksheet (SL-203) (approx.) DOR posts on website: Utility Company Assets Report (UT-144) (approx.)</p>				
7	8	<p>9 DOR requests updated contact information for local officials</p>	10	11	12	13
14	<p>15 Lottery and gaming credit settled with taxing jurisdictions (sec. 79.10(7m)(cm)1.c.) DOR deadline: Email adopted Tax Incremental District (TID) termination resolution and completed TID Final Accounting Date Agreement (Form PE-223) to DOR DOR deadline: Tax Incremental District administrative fees due to DOR</p>	<p>16 Town annual meeting – 3rd Tuesday in April or within 10 days (sec. 60.11(2)) DNR makes payments in lieu of taxes (non-stewardship)</p>	17	18	19	20
21	<p>22 Board of Review holds annual meeting during 45-day period starting 4th Monday in April (sec. 70.47)</p>	23	24	25	26	27
28	29	<p>30 DOR posts on website: Statement of Assessment (SOA) (approx.) DOR posts on website: 2024 Municipal Assessment Report (MAR)</p>				

May 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 DOR deadline: Municipalities with population >2,500 and counties e-file Municipal Financial Report with DOR (sec. 86.303(5)(d)) DOR deadline: Expenditure Restraint Incentive 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: 2024 Active Tax Incremental Districts, and 2024 Tax Incremental District Terminations (approx.)	2	3	4
5	6 Deadline: Local assessor delivers completed assessment roll to clerk – 1st Monday in May (sec. 70.50) DOR makes personal property aid payments and sends payment notices (sec. 79.096(4)) DOR makes school levy tax credit payments and sends payment notices (sec. 79.10(7m))	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) and (d))	16	17	18
19	20	21	22	23	24	25
26	27 Legal Holiday: Memorial Day (sec. 995.20) – State Offices Closed	28	29	30 DOR posts on website: Final Statement of Taxes (SOT) from prior year	31 2% fire dues normally paid to towns, village and cities end of May through August 1	

June 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	<p>3 DOR sends letters to municipalities and counties without a Municipal Financial Report on file (approx.)</p> <p>DOR deadline: Utility Company Assets Report (UT-144) e-filed with DOR (June 1)</p>	4	<p>5 Deadline: Initial meeting of BOR held</p>	6	7	8
9	<p>10 DOR deadline: Statement of Assessment e-filed with DOR – 2nd Monday of June or after Board of Review (sec. 70.53)</p> <p>DOR deadline: Municipal Assessment Report (MAR), including net new construction, e-filed with DOR (sec. 73.03(5))</p> <p>DOR posts on website: Manufacturing full value rolls. DOR mails Manufacturing Full Value Assessment Notices to taxpayers and municipal clerks (sec. 70.995(8)(b)1). Clerks review full value rolls for correct taxation district and taxing jurisdiction identification.</p>	<p>11 DOR posts on website: Video Service Provider Report (SL-311) (approx.)</p>	12	13	14	15
16	<p>17 DOR posts on website: Town, Village, and City Taxes Bulletin (approx.)</p>	18	<p>19 Legal Holiday: Juneteenth Day (sec. 995.20)</p>	20	21	22
23	24	25	26	27	<p>28 Expiration of local cigarette, liquor and malt beverage operator licenses, except in first class cities (secs. 125.04, 125.51, 134.65) (June 30)</p>	29
30						

July 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 DOR deadline (even years only): Tax District Exemption Summary Report (PC-226) e-filed with DOR (sec. 70.337(2)) DOR deadline: 2023 Personal Property Value Report (PA-551) due to DOR DOT makes quarterly highway aid payments DOR deadline: Tax Incremental District Annual Report (PE-300) e-filed with DOR	2	3	4 Legal Holiday: July 4 (sec. 995.20) – State Offices Closed	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22 Exempt computer aid paid (sec. 79.095(4)) 100% ERIP, 15% county and municipal aid, supplemental county and municipal aid, and utility aid paid (sec. 79.02(2)(b)) Video service provider aid paid (sec. 79.097(3)(b)) School levy tax credit paid (sec. 79.10(7m)) First dollar credit paid (sec. 79.10(7m)(c)) and posts settlement reports	23	24	25	26	27
28	29	30	31 Deadline: Second installment of property taxes paid to treasurer (sec. 74.11(8)) DOR deadline: Municipalities with a population >25,000 and counties file Combined Annual Financial Report with DOR (sec. 86.303(5)(g)) DOR deadline: Provide DOR with form and publication changes for 2024 DOA releases preliminary population estimates			

August 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 2024 Annual Assessor Meeting announced 2% fire dues paid to towns, villages, and cities DOR releases preliminary 2024 equalized, TID and net new construction values for review	2	3
4	5	6 DOR deadline: Municipalities to review preliminary equalized, TID and net new construction values	7 Last day of grace period for second installment of property taxes DOR deadline: Notify DOR of potential errors in the preliminary equalized value or TID value	8	9	10
11	12	13	14 DOR posts on website: Room Tax Report (SL-304) (approx.)	15 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) DOR releases 2024 certified equalized, Tax Incremental District and net new construction values (sec. 70.57(1) (a)) DOR posts on website: 2025 personal property aid estimates DOR deadline: Form SL-311 Video Service Provider Report e-filed with DOR	16	17
18	19	20 Deadline: County settles school levy tax and first dollar credits with taxing jurisdictions (sec. 79.10 (7m)(cm)1.b) DOR deadline: County settles lottery and gaming credit special charges with DOR DOR posts on website: County and Municipal Certificates of Equalized Value (approx.)	21	22	23	24
25	26 DOA certifies state tax/charges to county clerk – 4th Monday (sec. 70.60(1))	27	28	29	30	31

September 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Legal Holiday: Labor Day (sec. 995.20) – State Offices Closed	3	4	5 DOR posts on website: County and Municipal Levy Limit Worksheets (SL-202c and SL-202m) (approx.)	6	7
8	9	10	11	12	13 DOR posts on website: 2024 revised estimate and 2025 original estimate shared revenue and expenditure notices (sec. 79.015) (Sept 15)	14
15	16	17	18 DOR updates and posts to website: Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports	19	20 DOR posts on website: Municipal Debt Limit Report (approx.)	21
22	23	24	25	26	27	28
29	30					

October 2024

Sun	Monday	Tuesday	Wednesday	Thursday	Friday	Sat
		1 DOR deadline: Request for Chargeback of Refunded or Rescinded Taxes (PC-201) e-filed with DOR (sec. 74.41(1)) DOR deadline: Request to Share Non-Manufacturing Omitted Taxes (PC-205) e-filed with DOR (sec. 74.315) DOR deadline: Final Municipal Assessment Report (MAR) e-filed with DOR to be used for preliminary major class comparison DOR deadline: Late lottery and gaming credit application DOR deadline: Lottery credit audit payment due (adm. 20.12(2)(a)(2)) DOR sends exempt computer aid estimates & video service provider aid estimates DOR certifies school district equalized values to DPI (sec.121.06m) DOR certifies and posts on website technical college and special district equalized values (approx.) DOR sends expenditure restraint budget limit notices to qualifying municipalities State Trust Fund notices mailed (during month of October) DOR begins notifying municipalities of 2024 municipal fee for manufacturing assessment (sec. 70.995(14)) DOR posts on website: Tax Incremental Certification Report (approx.) DOR certifies percent change in Consumer Price Index (sec. 79.05(2m)) (approx.)	2	3	4	5
6	7 DOT makes quarterly highway aid payments DOR begins production of equated manufacturing assessment rolls, omitted property rolls, correction of error rolls, and producing final Statements of Assessment (sec. 70.995 (08)) to post on DOR website	8	9	10	11 DOR posts on website: Special District Apportionment Form (PC-505) (approx.) DOR posts on website: Technical College Apportionment Form (PC-401V) (approx.) DOR posts on website: State and County Apportionment Form (PC-400) (approx.)	12
13	14 Legal Holiday: Columbus Day (sec. 995.2)	15	16	17	18	19
20	21	22	23 DOR posts Statistical Reports on website (sec. 73.06) (approx.)	24	25	26
27	28	29	30	31 DOR deadline: Technical colleges certify levy to municipalities (sec. 38.16(1)) and Form PC-401V e-filed with DOR DOR deadline: 2024 TID creations, territory amendments and base value redetermination documents and fees due to DOR		

November 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Lottery and gaming credit special charges and non-primary resident reports sent to county treasurers and municipal clerks (Tax 20.12(2)(a)2) DOR distributes oil pipeline terminal property tax to municipalities (sec. 76.24(2)(am), Wis. Stats.) DOR posts on website: 2024 Preliminary Major Class Comparison Report and sends 70.05 non-compliance notices to municipalities Deadline: Special districts certify tax levy to municipalities New: Virtual Annual Assessor meetings posted in November – specific dates to be announced	2
3	4	5	6	7	8	9
10	11 Legal Holiday: Veteran's Day (sec. 995.20)	12 Deadline: School districts send certified school levy to municipal clerks (sec. 120.12 (3)) (Nov 10)	13	14 DOR posts on website: Tax Increment Worksheet (PC-202) (approx.)	15 DOR deadline: State and County (PC-400) and Special District (PC-505) Apportionment Forms e-filed with DOR DOR certifies 74.41 chargebacks and 74.315 omitted taxes to municipalities and other taxing jurisdictions	16
17	18 DOR distributes final shared revenue payments and sends notices to municipalities and counties	19	20 DOR sends and posts on website: Maximum credit value and maximum credit for lottery and gaming and first dollar credits (sec. 79.10 (2)) DOR sends and posts on website: School levy tax credit amount and estimated major state aids (full disclosure)	21 DOR posts on website: Statement of Taxes (PA-632a) (approx.)	22	23
24	25	26	27	28 Legal Holiday: Thanksgiving (sec. 995.20) – State Offices Closed	29	30

December 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 DOR notifies municipal clerk if Final Municipal Assessment Report (MAR) not filed	3	4	5	6	7
8	9	10	11	12	13 DOR posts on website: Debt Margin Report	14
15	16 DOR deadline: County and Municipal Levy Limit Worksheet filed with DOR (Dec 15) DOR deadline: Statement of Taxes e-filed with DOR (sec. 69.61) DOR deadline: Tax Increment Worksheet e-filed with DOR Deadline to issue property tax bills (sec. 74.09(5))	17	18	19	20 DOR posts on website: Updated Manufactured/Mobile Home publication for Lottery and Gaming Credit (Prop 076) (approx.) DOR posts on website: 2025 Calendar (approx.)	21
22	23 Deadline: Tax district clerk delivers roll to refund excess escrow amount within 15 days	24 Legal Holiday: Christmas Eve – State Offices Closed	25 Legal Holiday: Christmas Day (sec. 995.20) – State Offices Closed	26	27 DOR deadline: Final or Amended Municipal Assessment Reports (MAR) filed with DOR	28
29	30 DOR posts on website: Preprinted January Treasurer’s Settlement Sheet (PC-500) (approx.) DOR deadline: 2024 Tax Incremental District project and allocation amendment documents emailed to DOR	31 Legal Holiday: New Year’s Eve – State Offices Closed				