



2015 Calendar

How to use the calendar:

Scroll through the document to see all months or use the bookmarks on the left to access each month

Abbreviations:

DNR	Wisconsin Department of Natural Resources
DOA	Wisconsin Department of Administration
DOR	Wisconsin Department of Revenue
DOT	Wisconsin Department of Transportation
DPI	Wisconsin Department of Public Instruction

Weekend/holiday deadlines:

State law provides that when deadlines fall on a Sunday or legal holiday, the deadline moves to the next business day. When deadlines fall on a Saturday and the related agency is not open on Saturdays, the deadline moves to the next business day. (sec. 990.001(4)(b)(c), Wis. Stats.)

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January 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				<p align="center">1</p> <p>State Holiday - Offices Closed</p> <p>Deadline - Final or Amended Municipal Assessment Reports (MAR) & Tax Incremental District Assessment Reports (TAR) filed with DOR General Property Assessment Date (sec. 70.10, Wis. Stats.)</p>	<p align="center">2</p>	<p align="center">3</p>
<p align="center">4</p>	<p align="center">5</p> <p>DOT makes Quarterly Highway Aids payments</p>	<p align="center">6</p> <p>DOR posts on website Lottery and Gaming Credit Forms LC-100, LC-110, LC-220, and LC-400 (approx.)</p>	<p align="center">7</p>	<p align="center">8</p>	<p align="center">9</p>	<p align="center">10</p>
<p align="center">11</p>	<p align="center">12</p>	<p align="center">13</p>	<p align="center">14</p>	<p align="center">15</p> <p>Deadline - January Settlement filed with taxing Jurisdictions (sec. 74.23, Wis. Stats.)</p>	<p align="center">16</p> <p>DOR posts on website Municipal Financial Reports for municipal and county clerks (approx.)</p>	<p align="center">17</p>
<p align="center">18</p>	<p align="center">19</p> <p>State Holiday - Offices Closed</p>	<p align="center">20</p> <p>Deadline - February Assessor Certification Exam applications</p>	<p align="center">21</p>	<p align="center">22</p>	<p align="center">23</p>	<p align="center">24</p>
<p align="center">25</p>	<p align="center">26</p>	<p align="center">27</p>	<p align="center">28</p>	<p align="center">29</p> <p>DOR prints and posts on website County and Municipal Revenue & Expenditure Bulletin (approx.)</p> <p>DOR updates and posts to website Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports</p>	<p align="center">30</p> <p>Last day for municipal treasurers to apply Lottery and Gaming, First Dollar Credits to tax bills</p> <p>First property tax installment due - full payment of special assessments, special charges, special taxes and personal property required</p> <p>Deadline - Complete online Assessor school for certification credit</p> <p>Deadline - Payment in lieu of taxes stewardship payment to DNR</p>	<p align="center">31</p>

February 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 First day to charge-back delinquent personal property taxes (sec. 74.42(2), Wis. Stats.) Payments for Municipal Services made by DOA in early Feb.	3 DOR posts on website Lottery and Gaming Credit - Mobile Home report (Form LC-664)	4 DOR posts on website Lottery and Gaming and First Dollar Credit March report (Form PA-662) for County Treasurers	5 DOR posts on website Lottery and Gaming Credit Forms LC-300, LC-310, and LC-320 (approx.)	6 DOR mails Requests for Special District Boundary Updates	7
8	9	10	11	12	13 Deadline - Assessor sales information to be included on the preliminary "Assessment to Sales Ratio Report" Deadline - DOR notifies Assessor 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	14 Assessor Certification Exam
15	16 Deadline - Municipalities distribute Payment in Lieu of Taxes stewardship payments (Feb. 15)	17	18	19	20 Deadline - February Settlement with taxing jurisdictions (sec. 74.25, Wis. Stats.) Deadline - Lottery and Gaming Credit special charges paid to DOR DOR notifies Assessors of preliminary "Assessment to Sales Ratio Reports"	21
22	23	24	25	26	27 Last day for municipalities to request direct payment of Lottery and Gaming, School Tax Levy, and First Dollar Credits DOR produces/posts on website Final Major Class Comparisons Report for prior year (sec. 70.05, Wis. Stats.) (approx.)	28

March 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	<p>2</p> <p>Deadline - Lottery and Gaming and First Dollar Credit reimbursement reports & county data files filed with DOR (sec. 79.10 (1m), Wis. Stats.)</p> <p>Deadline - Property owners request Manufacturing assessment classification for 2015 (sec. 70.995(5), Wis. Stats.)</p>	3	4	5	6	7
8	9	10	11	12	<p>13</p> <p>Deadline - Assessors submit 2014 sales information to be included or excluded from final "Assessment to Sales Ratio Reports" to DOR</p>	14
15	<p>16</p> <p>Deadline - County submits state share of taxes to DOA (sec. 74.30(1m), Wis. Stats.)</p> <p>Deadline - County submits Treasurer's tax roll settlement sheets to DOR (sec. 59.25(3)(e), Wis. Stats.)</p>	17	18	19	20	21
22	<p>23</p> <p>DOR makes Lottery and Gaming Credit payments - 4th Monday (sec. 79.10 (7m)(b), Wis. Stats.)</p> <p>DOR mails/posts on website Lottery and Gaming Credit payment/settlement reports (approx.)</p>	24	25	26	27	28
29	30	<p>31</p> <p>Deadline - Municipalities with population <2,500 filed Municipal Financial Report with DOR (sec. 86.303(5), Wis. Stats.)</p> <p>Deadline (Even Years Only) - Property owners file tax exemption reports with municipality (sec. 70.337(1), Wis. Stats.)</p> <p>Deadline - Payments for 2014 Municipal Fee for Manufacturing Property Assessment due to DOR (sec. 70.995(14), Wis. Stats.)</p>	31			

April 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			<p align="center">1</p> <p>Deadline - Charge-back delinquent personal property taxes (sec. 74.42(1), Wis. Stats.)</p> <p>Deadline - State Board of Assessors notify municipalities of prior year Manufacturing assessment objection determinations (sec. 70.995 (8)(a), Wis. Stats.)</p>	<p align="center">2</p>	<p align="center">3</p> <p>DOR sends Expenditure Restraint Program budget worksheets to Municipal Clerks (approx.)</p> <p>DOR requests updated contact information for local officials (Odd Years Only)</p>	<p align="center">4</p>
<p align="center">5</p>	<p align="center">6</p> <p>DOT makes quarterly Highway Aids payment (except counties)</p>	<p align="center">7</p> <p>Tax Incremental District fees posted to My Tax Account</p>	<p align="center">8</p>	<p align="center">9</p>	<p align="center">10</p>	<p align="center">11</p>
<p align="center">12</p>	<p align="center">13</p>	<p align="center">14</p> <p>Town annual meeting - 2nd Tuesday in April or within 10 days (sec. 60.11(2), Wis. Stats.)</p>	<p align="center">15</p> <p>Lottery and Gaming Credit settled with taxing jurisdictions (sec. 79.10 (7m)(cm)1.c., Wis. Stats.)</p> <p>Tax Incremental District Certifications posted (PE-209)</p>	<p align="center">16</p>	<p align="center">17</p>	<p align="center">18</p>
<p align="center">19</p>	<p align="center">20</p> <p>Deadline - May Assessor Certification Exam applications</p>	<p align="center">21</p> <p>Deadline - Payment in lieu of taxes payment to DNR (non-stewardship)</p>	<p align="center">22</p>	<p align="center">23</p>	<p align="center">24</p>	<p align="center">25</p>
<p align="center">26</p>	<p align="center">27</p>	<p align="center">28</p>	<p align="center">29</p>	<p align="center">30</p> <p>DOR notifies Assessors of final "Assessment to Sales Ratio Reports" posted to website</p>		

May 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				<p>Manufacturing full value rolls produced and posted on DOR website April - June. 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.</p>	<p>1</p> <p>Deadline - Municipalities with population >2,500 and counties filed Municipal Financial Report with DOR (sec. 86.303(5)(d), Wis. Stats.)</p> <p>Deadline - Expenditure Restraint Program budget worksheet filed with DOR</p> <p>DOR posts on website 2015 Municipal Assessment Report (MAR), Tax Incremental District Report (TAR), and Exempt Computer Reports (ECR)</p> <p>Deadline - Assessors provide stratified assessment data to DOR</p>	2
3	<p>4</p> <p>DOR posts on website Statement of Assessment (SOA) (approx. date)</p> <p>Deadline - Local assessor delivers completed Assessment Roll to clerk - 1st Monday in May (sec. 70.50, Wis. Stats.)</p>	5	6	7	8	9 Assessor Certification Exam
10	<p>11</p> <p>Board of Revenue holds annual meeting during 30-day period starting 2nd Monday in May (sec.70.47, Wis. Stats.)</p> <p>Deadline - Annual Assessment Report (AAR) filed with DOR within 30 days of Board of Review</p>	12	13	14	<p>15</p> <p>Deadline - Automatic extension to file Municipal Financial Report with DOR (sec. 86.303(5)(c) & (d), Wis. Stats.)</p> <p>Deadline - Tax Incremental District Certifications (PE-209) filed with DOR</p> <p>Deadline - Annual Tax Incremental District fees due to DOR</p>	16
17	18	19	20	21	22	23
24	<p>25</p> <p>State Holiday - Offices Closed</p>	26	27	<p>28</p> <p>DOR posts on website final Statement of Taxes (SOT) from prior year</p>	<p>29</p> <p>2% fire dues normally paid to towns, village and cities end of May - August 1</p>	30
31						

June 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3 DOR mails letters to municipalities and counties without a Municipal Financial Report on file (approx.)	4	5	6
7	8 Deadline - Statement of Assessment filed with DOR - 2nd Monday of June or after Board of Review (sec. 70.53, Wis. Stats.) Deadline - Exempt Computer Reports filed with DOR (sec. 79.095(2)(a), Wis. Stats.) Deadline - Assessors file Municipal Assessment Report (MAR) & Tax Incremental District Assessment Report (TAR), including net new construction, with DOR (sec. 73.03(5), Wis. Stats.)	9	10	11 DOR prints and posts on website Town, Village, and City Taxes bulletin (approx.)	12	13
14	15	16	17	18	19	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 2015						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Deadline (Even Years Only) - Municipal clerks file Tax Exemption Summary Report (PC-226) with DOR (sec. 70.337(2), Wis. Stats.)	2	3	4
5	6 DOT makes Quarterly Highway Aids payments	7	8	9	10	11
12	13	14	15	16	17	18
19	20 Deadline - August Assessor Certification Exam applications	21	22	23	24	25
26	27 Exempt Computer Aid paid (s. 79.095(4)) 100% ERP, 15% Shared Revenue and School Levy Tax Credit paid (sec. 79.09(4) & 79.10(7m)(a), Wis. Stats.) First Dollar Credit paid (sec. 79.10(7m), Wis. Stats.) DOR sends payment notices to local clerks for Exempt Computer Aid, Shared Revenue, Expenditure Restraint, and School Levy Tax Credit	28	29	30	31 DOR releases preliminary equalized, TID & net new construction values for review Deadline - Provide DOR with form and publication changes for 2016 Deadline - Second installment of property taxes paid to treasurer (sec. 74.11 (8), Wis. Stats.) Deadline - Municipalities with a population > 25,000 and counties file Combined Annual Financial Report with DOR (sec. 86.303 (5)(g), Wis. Stats.) DOA releases preliminary population estimates	

August 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 2% fire dues paid to towns, village and cities	4	5	6 Deadline - Municipalities to review preliminary equalized, TID & net new construction values	7	8 Assessor Certification Exam
9	10 DOR updates and posts to website Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports	11	12	13	14 DOR certifies equalized value to towns, villages, cities and counties (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.) (Aug. 15)	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.) Deadline - County settles Lottery and Gaming Credit special charges with DOR	21	22
23	24 DOR posts on website County and Municipal Certificates of Equalized Value DNR certifies state tax to county clerk (sec 70.60(1), Wis. Stats.)	25	26	27	28	29
30	31 Deadline - Assessors file amended Exempt Computer reports with DOR to determine 2016 computer aid payments					

September 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 DOR mails TID certified values to overlying taxing jurisdictions	2	3	4	5
6	7 State Holiday - Offices Closed	8	9 DOR posts on website Municipal Debt Limit Report (approx.)	10	11 DOR posts on website County and Municipal Levy Limit worksheets (approx.)	12
13	14	15 DOR mails 2015 revised estimate and 2016 original estimate shared revenue and expenditure notices to clerks (sec. 79.015, Wis. Stats.)	16	17	18	19
20	21	22	23	24	25	26
27	28	29 Municipal Assessors Institute Osthoff Resort - Elkhart Lake	30 Municipal Assessors Institute Osthoff Resort - Elkhart Lake			

October 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				<p align="center">1</p> <p>Municipal Assessors Institute Osthoff Resort - Elkhart Lake</p> <p>Deadline - Request for Chargeback of Refunded or Rescinded Taxes (Form PC-201) filed with DOR (sec. 74.41(1), Wis. Stats.)</p> <p>Deadline - Request to Share Non-Manufacturing Omitted Taxes (Form PC-205) filed with DOR (sec. 74.315, Wis. Stats.)</p> <p>Deadline - Taxpayers file late Lottery and Gaming Credit claim with DOR</p> <p>DOR certifies school district equalized values to DPI (sec.121.06m, Wis. Stats.)</p>	<p align="center">2</p> <p>Municipal Assessors Institute Osthoff Resort Elkhart Lake</p> <p>DOR certifies and posts on website technical college equalized values (approx.)</p> <p>DOR posts on website State and County Apportionment (Form PC-400) (approx.)</p> <p>State Trust Fund notices mailed (during month of October)</p> <p>DOR mails exempt computer values and worksheets (during month of October)</p>	<p align="center">3</p>
<p align="center">4</p>	<p align="center">5</p> <p>Quarterly Hwy Aids paid by DOT</p> <p>DOR sends Lottery and Gaming Credit audit results to county treasurer and municipal clerk (approx.)</p> <p>DOR posts on website Technical College Apportionment (Form PC-401V) (approx.)</p>	<p align="center">6</p>	<p align="center">7</p> <p>DOR begins equating manufacturing assessment rolls and producing final Statements of Assessment (sec. 70.995 (08), Wis. Stats.) to post on DOR website</p> <p>DOR begins notifying municipalities of 2015 Municipal Fee for Manufacturing Assessment (sec. 70.995(14), Wis. Stats.)</p>	<p align="center">8</p>	<p align="center">9</p> <p>DOR certifies and posts on website Special District Equalized Values (approx.)</p> <p>DOR posts on website Special District Apportionment (Form PC-505) (approx.)</p>	<p align="center">10</p>
<p align="center">11</p>	<p align="center">12</p>	<p align="center">13</p>	<p align="center">14</p>	<p align="center">15</p> <p>Statistical Reports posted on DOR website (s. 73.06) (approx.)</p> <p>Notice of delinquent water and sewer bills sent to property owners.</p>	<p align="center">16</p>	<p align="center">17</p>
<p align="center">18</p>	<p align="center">19</p> <p>Deadline - November Assessor Certification Exam applications</p>	<p align="center">20</p>	<p align="center">21</p>	<p align="center">22</p>	<p align="center">23</p>	<p align="center">24</p>
<p align="center">25</p> <p>Wisconsin Towns Association Annual Convention - Wisconsin Dells</p>	<p align="center">26</p> <p>Wisconsin Towns Association Annual Convention - Wisconsin Dells</p>	<p align="center">27</p> <p>Wisconsin Towns Association Annual Convention - Wisconsin Dells</p>	<p align="center">28</p>	<p align="center">29</p> <p>DOR mails expenditure restraint program budget limit notices sent to towns, villages and cities with tax rate above 5 mils</p>	<p align="center">30</p> <p>DOR posts on website Major Class Comparison report</p> <p>Deadline - 2015 Tax Incremental District creations & amendments packets (including fees) sent to DOR</p> <p>Deadline - Technical colleges certify levy to municipalities (sec. 38.16(1), Wis. Stats.) and Form PC-401V filed with DOR</p>	<p align="center">31</p>

November 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Deadline - DOR distributes oil pipeline terminal property tax to municipal treasurer (sec. 76.24(2)(am), Wis. Stats.) (Nov. 1) Deadline - Special districts certify tax levy to municipalities (sec. 200.13(1)(L), Wis. Stats.) DOR certifies percent change in Consumer Price Index (sec. 79.05(2m), Wis. Stats.) DOR mails non-compliance notices to municipalities	3	4	5	6 LGS special charges & non-primary resident reports sent to county treasurers and municipal clerks. (Tax 20.12(2)(a)2)	7
8	9	10 Deadline - School districts send certified school levy to town, village and city clerks (sec. 120.12 (3), Wis. Stats.)	11	12	13 DOR certifies 74.41 charge-backs and 74.315 omitted taxes to municipalities and other taxing jurisdictions	14 Assessor Certification Exam
15	16 DOR makes final shared revenue payments DOR mails shared revenue payment notices Deadline - State and County (Form PC-400) and Special District (Form PC-505) Apportionment filed with DOR	17 DOR posts on website Tax Increment Worksheet (approx.)	18	19	20 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.) DOR mails and posts on website School Levy Tax Credit amount and estimated major state aids (Full Disclosure) for town, village and city clerks	21
22	23 DOR posts on website Statement of Taxes (approx.)	24	25	26 State Holiday - Offices Closed	27	28
29	30 DOR posts on website Omitted Tax notices and facsimiles					

December 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		<p align="center">1</p> <p>DOR notifies municipal clerk if Final Municipal Assessment Report (MAR) or Tax Incremental District Assessment Report (TAR) not filed</p>	<p align="center">2</p>	<p align="center">3</p>	<p align="center">4</p>	<p align="center">5</p>
<p align="center">6</p>	<p align="center">7</p>	<p align="center">8</p> <p>Deadline - Tax District clerks deliver tax roll (sec. 74.03, Wis.)</p>	<p align="center">9</p>	<p align="center">10</p>	<p align="center">11</p>	<p align="center">12</p>
<p align="center">13</p>	<p align="center">14</p> <p>DOR posts on website Debt Margin Report</p>	<p align="center">15</p> <p>Deadline - County and Municipal Levy Limit Worksheet filed with DOR Deadline - Tax Increment Worksheet is filed with DOR</p>	<p align="center">16</p>	<p align="center">17</p>	<p align="center">18</p> <p>DOR posts on website updated manufactured/mobile home publication for Lottery and Gaming Credit (Prop 076) DOR posts on website 2016 Calendar (approx.)</p>	<p align="center">19</p>
<p align="center">20</p>	<p align="center">21</p> <p>Deadline - Statement of Taxes filed with DOR - 3rd Monday of Dec (sec. 69.61, Wis. Stats.) Deadline - Tax District Clerk delivers roll to refund excess escrow amount within 15 days</p>	<p align="center">22</p>	<p align="center">23</p>	<p align="center">24</p> <p>State Holiday - Offices Closed</p>	<p align="center">25</p> <p>State Holiday - Offices Closed</p>	<p align="center">26</p>
<p align="center">27</p>	<p align="center">28</p>	<p align="center">29</p>	<p align="center">30</p> <p>DOR posts on website preprinted January Treasurer's Settlement sheets (approx.)</p>	<p align="center">31</p> <p>State Holiday - Offices Closed Deadline - 2015 Tax Incremental District allocations and distressed / severely distressed packets (including fees) sent to DOR</p>		