

2012 ANNUAL CALENDAR OF BUSINESS ACTIVITIES

Wisconsin Department of Revenue, Division of State & Local Finance, Local Government Services

To access the applicable month, simply scroll through the calendar.

CALENDAR ABBREVIATIONS

BOR	=	Board of Review
DNR	=	Dept. of Natural Resources
DOA	=	Dept. of Administration
DOR	=	Dept. of Revenue
ERP	=	Expenditure Restraint Program
MC	=	Maximum Credit
MCV	=	Maximum Credit Value
PMS	=	Payments for Municipal Services
PP	=	Personal Property
PILT	=	Payment In Lieu of Taxes
SA, SpA	=	Special Assessments
SC, SpC	=	Special Charges
SOA	=	Statement of Assessment
SOT	=	Statement of Taxes
SR	=	Shared Revenues
ST, SpT	=	Special Taxes
TCDB	=	Technical College District Board
TVC	=	Town, Village, or City

NOTE 1 - Weekend/Holiday Law Applies for events that by statute would fall on a Sunday, Holiday or Saturday (in some cases) – sec. 990.001 (4) (b) and (c), Wis. Stats.

(b) If the last day within which an act is to be done or proceeding had or taken falls on a Sunday or legal holiday the act may be done or the proceeding had or taken on the next secular day.

(c) When the last day within which a proceeding is to be had or taken or an act done, which consists of any payment to or the service upon or the filing with any officer, agent, agency, department or division of the state or of any county, city, village, town, school district or other subdivision of the state, of any money, return, statement, report, notice or other document, falls on a Saturday and the duly established official office hours of such officer, agent, agency, department or division to which such payment is to be made or upon which such service is to be made or with which such return, statement, report, notice or other document is required to be filed, do not include any office hours thereof on such Saturday, said proceeding may be had or taken or such act may be done on the next succeeding day that is not a Sunday or a legal holiday.

~ January 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1 NEW YEARS EVE General Property Assessment Date (S. 70.10)	2 State Offices Closed	3 <ul style="list-style-type: none"> • Quarterly Hwy Aids paid by DOT • Lottery credit forms posted to DOR website 	4	5	6	7
8	9	10	11	12	13	14
15	16 MARTIN LUTHER KING JR HOLIDAY State offices closed	17 <ul style="list-style-type: none"> • Lottery Special Charge Collections paid to DOR on or before 15th • Financial report forms mailed (approx. date) • Jan tax settlement due on or before 15th with taxing jurisdictions (s. 74.23) 	18	19	20	21
22	23	24	25	26	27	28
29	30	31 <ul style="list-style-type: none"> • Last day for Municipal treasurers to apply Lottery and 1st Dollar credits to tax bills • First installment of taxes & full payment of SA, SC, ST and PP due. • DNR PILT Stewardship payment due. 	Notes:			

~ February 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2 <ul style="list-style-type: none"> • PMS aid paid early Feb by DOA • DOR to post Lottery and Gaming credit late claim form on website (approx. date) • Beginning date for delinquent personal property tax charge-backs (s. 74.42(2)) 	3 <ul style="list-style-type: none"> • DOR to mail Lottery and Gaming credit reimbursement reports. 	4
5	6	7	8	9	10	11
12	13	14	15 <ul style="list-style-type: none"> • Municipalities to distribute PILT stewardship payment on or before Feb 15 	16	17	18
19	20 PRESIDENTS DAY <ul style="list-style-type: none"> • Municipalities settle with DOR-Lottery Special charges collected on tax bills. Due on or before Feb 20. • Statutory date for completing tax settlement with county & taxing jurisdictions for collections under s. 74.12. 	21	22	23	24 <ul style="list-style-type: none"> • Last Day for municipalities to request direct payment for 2011 Lottery, School Tax Levy and 1st Dollar credits • DOR produces and posts Final Major Class Comparisons Report (s. 70.05 (approx date)) 	25
26	27	28	29	Notes:		

~ March 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 <ul style="list-style-type: none"> Lottery and 1st Dollar credit reimbursement reports & county data file due to DOR Mar 1 (s. 79.10 (1m)). 	2	3
4	5	6	7	8	9	10
11	12	13	14	15 <ul style="list-style-type: none"> County sends State share of taxes to DOA on or before Mar 15 (s. 74.30 (1m)) County Treasurer to furnish DOR completed tax roll on or before Mar 15 (s.59.25 (3)(3)) 	16 <ul style="list-style-type: none"> Lottery and Gaming Credit payment/settlement notices sent to clerks and treasurers, posted to DOR website (approx. date) 	17
18	19	20	21	22	23 <ul style="list-style-type: none"> DOR sends ERP budget worksheets to clerks of TVCs (approx. date) 	24
25	26 <ul style="list-style-type: none"> Lottery & Gaming credit paid by DOR (4th Monday) 	27	28	29	30	31

~ April 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1 MFG full value rolls sent to clerks from Apr to Jun. Clerks should review for correct taxation district and taxing jurisdiction identification. MFG assessment notices sent to taxpayers (s. 70.995 (8)(b)1).	2 <ul style="list-style-type: none"> • Deadline for Financial Report Form - 2500 or less population • Property owners file tax exemption reports with municipality by Mar 31 (even number years only) • Exempt computer report available on-line for assessor input • Deadline to charge back uncollected delinquent PP taxes (s 74.42(1)) • Quarterly Hwy aids paid (except counties) 	3	4 <ul style="list-style-type: none"> • 	5	6 <ul style="list-style-type: none"> • DOR to request update information for local officials (odd number years only) 	7
8	9	10 <ul style="list-style-type: none"> • Town annual meeting 2nd Tues of April (or within 10 days) s. 60.11(2)) 	11	12	13	14
15	16 <ul style="list-style-type: none"> • Deadline to settle Lottery & Gaming credit with taxing jurisdictions 	17	18 <ul style="list-style-type: none"> • DNR payment for PILT (non stewardship payment) 	19	20	21
22	23	24	25	26	27	28
29	30 <ul style="list-style-type: none"> • DOR to mail preprinted Statement of Assessment (approx. date) 	Notes:				

~ May 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 <ul style="list-style-type: none"> Local Assessor to deliver completed assessment roll to clerk by 1st Mon in May Deadline for Financial reports 2500 or more in population Utility forms UT-142 and UT-143 due by May 1 ERP budget worksheet due Muni and TID computer exemption reports to by local assessor (s. 79.095 (2)(a)) 	2	3	4	5
6	7 <ul style="list-style-type: none"> BOR to have annual meeting any time during 30 day period starting 2nd Monday in May (s. 70.47) 	8	9	10	11	12
13	14	15 <ul style="list-style-type: none"> Extended deadline for Financial Report forms (s. 86.303(5) (c) & (d)) 	16	17	18	19
20	21	22	23	24	25	26
27	28 MEMORIAL DAY State offices closed	29	30	31 <ul style="list-style-type: none"> DOR to mail preprinted Statement of Assessment End of Month SOT 'playback' sent to district clerks 	Notes: <ul style="list-style-type: none"> 2% fire dues usually paid end of May or 1st week of June (must be paid by Aug 1) 	

~ June 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11 <ul style="list-style-type: none"> • Statement of Assessment due to DOR by 2nd Monday of June after completion of BOR (s. 73.53) • Municipal Assessment Report (MAR) TID, including net new construction due (s. 73.03(5)) 	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29 <ul style="list-style-type: none"> • Expiration date of cigarette, liquor & malt beverage operator licenses 	30

~ July 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 <ul style="list-style-type: none"> Tavern owners must be in possession of cigarette and tavern licenses Deadline for municipal Summary of Tax Exemption reports due (even number years only) 	3	4 <p>INDEPENDENCE DAY</p> <p>State offices closed</p>	5 <ul style="list-style-type: none"> Quarterly Hwy Aids paid by DOT 	6	7
8	9	10	11	12	13	14
15	16 <ul style="list-style-type: none"> DOR sends payment notice for exempt computer aid, shared revenue, ERP, and school levy tax credits to local clerks 	17	18	19	20	21
22	23 <ul style="list-style-type: none"> Exempt computer aid paid (s. 79.095(4)) 100% ERP, 15% Shared Revenue and School levy tax credit paid (s.79.10(7m)(c)(1)) 1st Dollar credit paid (s. 79.10(7m)) 	24	25	26	27	28
29	30	31 <ul style="list-style-type: none"> 2nd installment of property taxes due Deadline for Tax 16 audited financial reports (CAFR) 25,000 or more population (s.86.308(5)) 	Notes: <ul style="list-style-type: none"> On or before Aug 1, preliminary population estimates released by DOA 2% fire dues paid on or before Aug 1 to TVC 			

~ August 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15 <ul style="list-style-type: none"> DOR certifies equalized value to TVC and county (s. 70.57(1)(a)) Any direct paid School Levy and 1st Dollar credit payments must be forwarded from local Treasurer to County Treasurer 	16	17	18
19	20 <ul style="list-style-type: none"> County Treasurer settlement with taxing jurisdictions due on or before Aug 20th Lottery Special charge settlement with DOR due on or before Aug 20th 	21	22	23	24	25
26	27 <ul style="list-style-type: none"> State tax computed by DNR and certified to county clerk by 4th Mon in Aug 	28	29	30	31	Notes:

~ September 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3 LABOR DAY State offices closed	4 <ul style="list-style-type: none"> DOR to provide County rate limit form by Sept 1 (Tax 21.04) TID certified values sent to overlaying taxing jurisdictions 	5	6	7	8
9	10	11	12	13 <ul style="list-style-type: none"> 2012 Revised estimate and 2013 original estimate notices sent to clerks for shared revenue and ERP 	14 <ul style="list-style-type: none"> Levy Limit worksheets sent to TVCs and counties (approx. date) 	15
16	17	18	19	20	21	22
23	24	25	26	27	28 <ul style="list-style-type: none"> DOR to certify school district equalized values to DPI on or before Oct 1 (s.121.06) DOR certifies tech college equalized values. 	29
30	Notes: <ul style="list-style-type: none"> On or before Oct 1 - Lottery and Gaming Credit late claim applications due to DOR Oct 1 - deadline to submit Request for Sharing of Non-Manufacturing Omitted Taxes to DOR (s. 74.315) Oct 1 - deadline for clerk to submit Request for Chargeback or Rescinded or Refunded taxes (PC -201) to DOR (s. 74.41(1)) 					

~ October 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 <ul style="list-style-type: none"> • Quarterly Hwy Aids paid by DOT • State Trust fund notices mailed • DOR mails Exempt Computer values & worksheets 	2 <ul style="list-style-type: none"> • DOR preprints and mails Tech College apportionment sheets (approx. date) • DOR preprints and mails County Apportionment sheets (approx. date) 	3	4	5 <ul style="list-style-type: none"> • Lottery Credit audit results sent to County treasure and Municipal Clerk (approx. date) 	6
7	8	9	10	11	12 <ul style="list-style-type: none"> • DOR to begin equating MFG assessment rolls and printing final SOAs (s. 70.985(8)) (approx. date) 	13
14	15 <ul style="list-style-type: none"> • Statistical reports posted to web by DOR (s. 73.06)(approx. date) • Notice of delinquent water and sewer bills sent to property owners 	16	17	18	19	20
21	22 <ul style="list-style-type: none"> • Special district equalized values certified and mailed • 	23	24	25 <ul style="list-style-type: none"> • Tax Increment worksheets posted to DOR website (approx. date) 	26 <ul style="list-style-type: none"> • ERP budget limit notices sent to TVCs with tax rate above 5 mils 	27
28	29	30	31 <ul style="list-style-type: none"> • Special districts to certify levy to TVC on or before Nov 1 • TCBD certifies tax levy 	Notes:		

~ November 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2 <ul style="list-style-type: none"> Lottery Special charges & non-primary resident reports sent to County Treasurer and Municipal clerks. 	3
4	5	6 <ul style="list-style-type: none"> On or before Nov 6 - local clerk to receive School District certified levy (s. 120.12(3)) 	7	8	9	10
11	12	13	14 <ul style="list-style-type: none"> Shared Revenue payment notices sent to local treasure. 	15 <ul style="list-style-type: none"> DOR certifies 74.41 charge back and 74.315 omitted tax to TVC 	16	17
18	19 <ul style="list-style-type: none"> 3rd Monday - final shared revenue payment to TVC and county 	20	21	22 THANKSGIVING DAY State Offices Closed	23	24
25	26 <ul style="list-style-type: none"> Prior to Dec 1 - MCV and MC amounts certified by DOR for 1st dollar and Lottery and Gaming Credits Prior to Dec 1 - Notice of School levy tax credit amount sent to local clerks 	27	28 <ul style="list-style-type: none"> DOR to mail pre-printed Statement of Taxes (approx. date) 	29	30	Notes:

~ December 2012 ~						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6 <ul style="list-style-type: none"> Mobile/Manufactured home publication for lottery and gaming credit posted to web (approx. date) 	7 <ul style="list-style-type: none"> Tax district clerks deliver tax roll to treasure by Dec 8 & tax collection begins (s. 74.03) 	8
9	10	11	12	13	14 <ul style="list-style-type: none"> Municipal and County levy limit worksheets to DOR by Dec 15 County tax Levy Rate limit worksheet due to DOR by Dec 15 (tax 21.04) 	15
16	17 <ul style="list-style-type: none"> SOT due to DOR by 3rd Monday (s. 69.61) By 3rd Monday - Tax district clerk deliver roll to refund excess escrow amount within 15 days 	18	19	20	21	22
23	24 CHRISTMAS EVE State Offices Closed	25 CHRISTMAS DAY State offices closed	26	27	28 <ul style="list-style-type: none"> End of month - January settlement sheets sent to TVC Treasurers. 	29
30	31 NEW YEARS EVE State Offices closed	Notes:				