

2013 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 2013

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 State Holiday - Offices Closed Deadline - Final or Amended Municipal Assessment Reports (MAR) & Tax Incremental District Assessment Reports (TAR) filed with DOR General Property Assessment Date (s. 70.10)	2 DOT makes Quarterly Highway Aids payments	3	4	5
6	7	8	9	10	11	12
13	14	15 Deadline - January Settlement filed with taxing Jurisdictions (s. 74.23)	16	17 DOR to mails/posts on website Municipal Financial Report and "playback" to municipal and county clerks (approx.)	18	19
20	21 State Holiday - Offices Closed	22	23	24	25	26
27	28	29	30 DOR updates and prints County and Municipal Revenue & Expenditure Bulletin (approx.) DOR updates and posts to website Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports	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 Deadline - Payment in lieu of taxes stewardship payment to DNR		

February 2013

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	<p>4</p> <p>First day to charge-back delinquent personal property taxes (S. 74.42(2))</p> <p>Payments for Municipal Services made by DOA in early Feb.</p>	5	6	7	8	9
		DOR mails Lottery and Gaming Credit reimbursement reports	DOR mails/posts on website Lottery and Gaming and First Dollar Credit March reports to County Treasurers	DOR mails Requests for Special District Boundary Updates		
10	11	12	13	14	15	16
					Deadline - Municipalities distribute Payment in Lieu of Taxes stewardship payments	
17	18	19	20	21	22	23
			Deadline - Treasurer February Settlement filed with DOR (S. 74.25) Deadline - Lottery and Gaming Credit special charges paid to DOR		Deadline - Assessor sales information to be included on the preliminary "Assessment to Sales Ratio Report"	
24	25	26	27	28		
				<p>Last day for municipalities to request direct payment of Lottery and Gaming, School Tax Levy, and First Dollar Credits</p> <p>DOR produces/posts on website Final Major Class Comparisons Report (s. 70.05) (approx.)</p>		

March 2013						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Deadline - Lottery and Gaming and First Dollar Credit reimbursement reports & county data files filed with DOR (s. 79.10 (1m))	2
3	4	5	6	7	8	9
10	11 DOR notifies Assessors of preliminary "Assessment to Sales Ratio Reports"	12	13	14	15 Deadline - County submits state share of taxes to DOA (s. 74.30(1m)) Deadline - County Treasurer submits completed tax roll to DOR (s. 59.25(3)(e))	16
17	18 DOR mails/posts on website Lottery and Gaming Credit payment/settlement notices (approx.)	19	20	21	22 DOR sends Expenditure Restraint Program budget worksheets to Municipal Clerks (approx.)	23
24	25 DOR makes Lottery and Gaming Credit payments - 4th Monday (s. 79.10 (7m)(b))	26	27	28	29 DOR posts on website Lottery and Gaming Credit settlement report Deadline - Assessors submit 2012 sales information to be included or excluded from final "Assessment to Sales Ratio Reports" to DOR	30
31 Deadline (Even Years Only) - Property owners file tax exemption reports with municipality (s. 70.337(1))						

April 2013

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<p>Manufacturing full value rolls sent to clerks from April - June. Clerks review for correct taxation district and taxing jurisdiction identification. DOR mails Manufacturing assessment notice sent to taxpayers (s. 70.995 (8)(b)1)</p>	<p>1 Deadline - Charge-back delinquent personal property taxes (s. 74.42(1))</p> <p>Deadline (Even Years Only) - Property owners file tax exemption reports with municipality by Mar 31. (s. 70.337(1))</p> <p>DOR posts on website Exempt Computer Report for assessor input (Municipal & TID)</p> <p>DOT makes quarterly Highway Aids payment (except counties)</p> <p>Deadline - Municipalities with population <2,500 file Municipal Financial Report with DOR (s. 86.303(5)(c))</p>	2	3	4	<p>5 DOR requests updated contact information for local officials (Odd Years Only)</p>	6
7	8	<p>9 Town annual meeting - 2nd Tuesday in April or within 10 days (s. 60.11(2))</p>	10	11	12	13
14	<p>15 Lottery and Gaming Credit settled with taxing jurisdictions (s. 79.10 (7m)(cm)1.c.)</p>	16	<p>17 Deadline - Payment in lieu of taxes payment to DNR (non-stewardship)</p>	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2013

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Deadline - Municipalities with population >2,500 and counties file Municipal Financial Report with DOR (s. 86.303(5)(d)) Deadline - Utility forms UT-142 and 143 filed with DOR Deadline - Expenditure Restraint Program budget worksheet filed with DOR Deadline - Exempt Computer Reports filed with DOR (s. 79.095(2)(a)) DOR posts on website 2013 Municipal Assessment Report (MAR) & Tax Incremental District Report (TAR) Deadline - Assessors provide stratified assessment data to DOR	2 Preprinted SOA posted on DOR website (approx. date)	3	4
5	6 Deadline - Local assessor delivers completed Assessment Roll to clerk - 1st Monday in May (s. 70.50)	7	8	9	10	11
12	13 Board of Revenue holds annual meeting during 30-day period starting 2nd Monday in May (s.70.47)	14	15 Deadline - Extension to file Municipal Financial Report with DOR (s. 86.303(5)(c) & (d))	16	17	18
19	20	21	22	23	24	25
26	27 State Holiday - Offices Closed	28	29	30 DOR sends Statement of Taxes "playback" to district clerks	31 2% fire dues normally paid to towns, village and cities end of May - August 1	

June 2013

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	<p>10 Deadline - Statement of Assesment filed with DOR - 2nd Monday of June or after Board of Review (s. 70.53)</p> <p>Deadline - Assessors file Municipal Assessment Report (MAR) & Tax Incremental District Assessment Report (TAR), including net new construction, with DOR (73.03(5))</p>	<p>11 DOR to updates/posts to website Debt Margin Report</p>	<p>12 DOR mails letters to municipalities and counties without a Muncial Financial Report on file</p>	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	<p>Expiration of local cigarette, liquor and malt beverage operator licenses, except in first class cities (s. 125.04, 125.51 and 134.65)</p>					

July 2013						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Deadline (Even Years Only) - Municipal clerks file Tax Exemption Summary Report (PC-226) with DOR (s. 70.337(2)) DOT makes Quarterly Highway Aids payments	2	3	4 State Holiday - Offices Closed	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19 DOR sends payment notices to local clerks for exempt computer aid, shared revenue, expenditure restraint, and school levy tax credit	20
21	22 Exempt computer aid paid (s. 79.095(4)) 100% ERP, 15% shared revenue and school levy tax credit paid (s. 79.09(4) & 79.10(7m)(a)) First Dollar Credit paid (s. 79.10(7m)(c))	23	24	25	26	27
28	29	30	31 Deadline - Second installment of property taxes paid to treasurer (s. 74.11 (8)) Deadline - Municipalities with a population > 25,000 and counties file Combined Annual Financial Report with DOR (s. 86.303 (5)(g)) DOA releases preliminary population estimates			

August 2013						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				<p>1 DOR releases preliminary equalized, TID & net new construction values for review</p> <p>2% fire dues paid to towns, village and cities</p>	2	3
4	5	6	7	8	9	10
11	<p>12 DOR updates and posts to website Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports</p>	13	14	<p>15 DOR certifies equalized value to towns, villages, cities and counties (s. 70.57(1) (a))</p> <p>Deadline - Towns, villages and cities that received direct payment of school levy tax and First Dollar credits forward to County Treasurer (s. 79.10 (7m)(cm)1.b)</p>	16	17
18	19	<p>20 Deadline - County settles school levy tax, Lottery and Gaming and First Dollar Credits with taxing jurisdictions (s. 79.10 (7m)(cm))</p> <p>Deadline - County settles Lottery and Gaming Credit special charges with DOR</p>	21	22	23 DOR posts on website County and Municipal Certificates of Equalized Value	24
25	<p>26 DNR certifies state tax to county clerk (sec 70.60(1))</p>	27	28	29	<p>30 DOR provides County Tax Levy Rate Limit form to counties (Tax 21.04)</p> <p>Deadline - Assessors file amended computer exemption reports with DOR to determine 2014 computer aid payments</p>	31

September 2013

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 State Holiday - Offices Closed	3 DOR mails TID certified values to overlying taxing jurisdictions	4	5	6	7
8	9	10 Municipal Assessors Institute - La Crosse	11 DOR updates and posts on website Municipal Debt Limit Report Municipal Assessors Institute - La Crosse	12 DOR mails 2013 revised estimate and 2014 original estimate shared revenue and expenditure notices to clerks (s. 79.015) Municipal Assessors Institute - La Crosse	13 DOR posts on website County and Municipal Levy Limit worksheets (approx.) Municipal Assessors Institute - La Crosse	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2013						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		<p>1 Deadline - Request for Chargeback of Refunded or Rescinded Taxes (Form PC-201) filed with DOR (s. 74.41(1))</p> <p>Deadline - Request to Share Non-Manufacturing Omitted Taxes (Form PC-205) filed with DOR (s. 74.315)</p> <p>Deadline - Taxpayers file late Lottery and Gaming Credit claim with DOR</p> <p>DOR certifies school district equalized values to DPI (s.121.06)</p>	<p>2 DOR certifies and posts on website technical college equalized values (approx.)</p> <p>DOR posts on website State and County and Technical College Apportionment sheets (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>3 DOR sends Lottery and Gaming Credit audit results to county treasurer and municipal clerk (approx.)</p>	<p>4 DOR posts on website Technical College Certification of Values Report - Tax Apportionment</p>	
6	7 Quarterly Hwy Aids paid by DOT	8 DOR begins equating manufacturing assessment rolls and printing final Statements of Assessment (s. 70.995 (08))	9	10	11	12
13	14	<p>15 Statistical Reports posted on DOR website (s. 73.06) (approx. date)</p> <p>Notice of delinquent water and sewer bills sent to property owners.</p>	<p>16 DOR certifies and posts on website Special District Equalized Values (approx.)</p> <p>DOR mail/posts to website Special District Apportionment sheet</p>	17	<p>18 DOR posts on website Tax Increment Worksheet (approx.)</p>	19
20	21	22	23	24	<p>25 DOR mails expenditure restraint program budget limit notices sent to towns, villages and cities with tax rate above 5 mils</p>	26
<p>27 Wisconsin Towns Association Annual Meeting Madison</p>	<p>28 Wisconsin Towns Association Annual Meeting Madison</p>	<p>29 Wisconsin Towns Association Annual Meeting Madison</p>	30	<p>31 Deadline - Technical colleges certify levy to municipalities (sec. 38.16(1))</p>		

November 2013						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Deadline - Special districts certify tax levy to municipality (sec 200.13(1)(L)) Deadline - Technical College District Boards certify tax levy DOR certifies percent change in Consumer Price Index (sec 79.05(2m)) DOR mails non-compliance notices to municipalities DOR posts on website Major Class Comparison report	2
3	4 LGC speical charges & non-primary resident reports sent to county treasurers and municipal clerks. (Tax 20.12(2)(a)2)	5	6 Deadline - School districts send certified school levy to town, village and city clerks (s. 120.12 (3))	7	8	9
10	11	12	13	14	15 DOR certifies 74.41 charge-backs and 74.315 omitted taxes to towns, village and cities DOR mailes shared revenue payment notices to local	16
17	18 DOR makes final shared revenue payments	19	20	21	22	23
24	25 DOR posts on website Omitted Tax notices and facsimiles	26	27	28 State Holiday - Offices Closed	29 DOR posts on website maximum credit value and maximum credit for Lottery and Gaming and First Dollar Credits (s. 79.10 (2)) DOR calculates, mails and posts on website school levy tax credit amount and estimated major state aids (Full Disclosure) for town, village and city clerks	30

December 2013

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	<p>2</p> <p>DOR posts on website preprinted Statement of Taxes (approx.)</p> <p>DOR notifies municipal clerk if Final Municipal Assessment Report (MAR) or Tax Incremental District Assessment Report (TAR) not filed</p>	3	4	5	<p>6</p> <p>DOR posts on website updated manufactured/mobile home publication for Lottery and Gaming Credit (Prop 076)</p> <p>Deadline - Tax District clerks deliver tax roll (s. 74.03)</p>	7
8	<p>9</p> <p>DOR posts on website 2014 Calendar (approx.)</p>	10	11	12	<p>13</p> <p>Deadline - County Tax Levy Rate Limit form filed with DOR (Tax 21.04)</p> <p>Deadline - County Tax Levy Rate Limit Worksheet filed with DOR (Tax 21.04)</p>	14
15	<p>16</p> <p>Deadline - Statement of Taxes filed with DOR - 3rd Monday of Dec (s. 69.61)</p> <p>Deadline - Tax District Clerk delivers roll to refund excess escrow amount within 15 days</p>	17	18	19	20	21
22	23	<p>24</p> <p>State Holiday - Offices Closed</p>	<p>25</p> <p>State Holiday - Offices Closed</p>	26	27	28
29	<p>30</p> <p>DOR posts on website preprinted January Treasurer's Settlement sheets (approx.)</p>	<p>31</p> <p>State Holiday - Offices Closed</p> <p>Deadline - Complete online Assessor School</p>				