

Wisconsin Dept of Revenue State & Local Finance Newsletter Fall/Winter 2025



Message from our administrator

Progress through Shared Purpose

It's hard to believe we're already heading into the final quarter of 2025. The year has flown by – and yet, so much has taken shape – new programs, new technologies, and new opportunities for collaboration. It's been a busy, productive year, and there's still plenty of time left to finish strong and set ourselves up for a successful 2026.

This year has underscored the importance of transparency and understanding – helping our customers and residents recognize the balance between the services we strive to deliver and the financial realities we navigate. By being open about these challenges, we strengthen relationships and can continue making steady progress together.

One of this year's most exciting developments is the launch of the Innovation Grant program, introduced in September. With \$300 million available to support counties, municipalities, and tribes, this program can help bring fresh ideas to life and build capacity for the future ([pg. 10](#)).

We're also advancing in technology and modernization, with improvements to the MyDORGov system ([pg. 2](#)) and the transition of the Real Estate Transfer Return (RETR) into My Tax Account ([pg. 9](#)). Both efforts are designed to make processes more efficient and enhance the user experience for local government officials statewide.

This edition also offers practical guidance on key SLF topics – understanding county and municipal debt ([pg. 5](#)), filing the Levy Limit Worksheet ([pg. 8](#)), managing tax incremental districts (TIDs) ([pg. 12](#)), and selecting the right assessment type for your community ([pg. 11](#)).

As always, we'll continue meeting you where you are – whether in person or virtually – and look forward to connecting at upcoming trainings ([pg. 14](#)). Here's to finishing 2025 with purpose and momentum and stepping into 2026 ready for what's next.

Valeah Foy

Valeah Foy, SLF Administrator

Important Calendar Dates

2025 calendars for: [local governments](#) | [assessors](#)

Oct 1	• Due to DOR – request for chargeback of refunded or rescinded taxes, request to share non-manufacturing omitted taxes, late lottery and gaming credit application • DOR posts – tax incremental district certification report; 2026 exempt computer aid and video service provider aid estimates • DOR issues – telco companies final assessments and billing statements, gross revenue license fee installment notices • DOR certifies – percent change in consumer price index (cpi)
Oct 6	• Due to DOR – Municipal Assessment Report (MAR) deadline for preliminary major class comparison report
Oct 14	• DOR posts – special district, technical college and state and county apportionment reports
Oct 23	• DOR posts – statistical reports
Oct 31	• Due to DOR – technical college apportionment forms; 2025 TID creations, territory amendments and base value redetermination documents and fee; TID personal property removal requests for 2026 tax year • DOR posts – major class comparison report • DOR sends – non-compliance notices to municipalities
Nov 3	• DOR issues certification – pipeline and railroad terminal distribution for municipalities with terminal facilities
Nov 10	• Due to DOR – telco, ad valorem, gross revenue payments
Nov 14	• DOR certifies 74.41 chargebacks and 74.315 omitted taxes to municipalities and other taxing jurisdictions
Nov 17	• Due to DOR – state, county and special district apportionment forms • DOR issues final shared revenue payments, notices posted and emailed
Nov 20	• DOR posts – school levy tax credit and estimated major state aids (full disclosure notices), maximum credit values for lottery and first dollar credits
Nov 27	• State holiday – office closed
Dec 1	• DOR notifies – municipal clerk if Final MAR isn't filed
Dec 15	• Due to DOR – statement of taxes, tax increment worksheet, county and municipal levy limit worksheets
Dec 24-25	• State holiday – office closed
Dec 30	• Due to DOR – final or amended 2025 MAR, 2025 tax incremental project and allocation amendment documents
Dec 31	• State holiday – office closed

Welcome to Our Team! – Meet State and Local Finance's Newest Employees

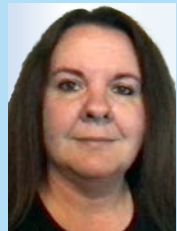
Manufacturing & Utility



Kayla Wolter – transferred to our Eau Claire Manufacturing Bureau as a Property Assessment Specialist. Prior to this role, she worked in our Equalization Bureau.



Alicia Preissner – joined our Green Bay district office as a Property Assessment Specialist. She has experience in property management, mortgage underwriting, and realty.



Mandi Kation – joined our Green Bay district office as a Property Assessment Specialist. She previously worked in a city assessment office and private assessment firm.



Ryan Blanchard – joined our Milwaukee district office as a Property Assessment Specialist. He previously worked in the field of residential assessment.

Equalization



Jennifer Patten – joined our Eau Claire Equalization district office as a Property Assessment Specialist. She is a recent graduate of UW-Superior.



Julie Trowbridge – joined our Wausau Equalization district office as a Property Assessment Specialist. She has previous experience in budget and project management.

MyDORGov

What is MyDORGov?

It's DOR's online filing system where local government officials file their required DOR forms.



Enhancements for MyDORGov Users

We made a significant enhancement to MyDORGov in summer 2025, upgrading our access permissions to better meet your needs. Previously, within MyDORGov, the officeholder could only provide "all access" to other users allowing them to file on the officeholder's behalf. Now, we offer expanded MyDORGov access choices.



E-filing system

MyDORGov is a separate filing system from DOR's My Tax Account (MTA). If you are interested in making payments through MTA or filing M-forms and need more information, visit our [training page](#) for an appropriate webinar.



Available access types

- **View** – view, edit form (cannot save changes)
- **Edit** – view, edit, save form
- **All access** – view, edit, save, submit form

This enhancement gives officeholders greater control over permissions while making it easier for authorized users to collaborate. Existing users with prior filing access retain "All Access" unless the officeholder updates that user's access.

What does this mean?

- If you would like to become authorized on behalf of an officeholder, you can ask for a specific access type in your request
- Officeholders can choose which access type to grant a user authorized on their behalf
- If a user previously had access to file on an officeholder's behalf (before this enhancement), the user will continue to have "all access." The officeholder can change the user's access type if needed.

For more detailed information – watch the most recent [MyDORGov Webinar](#) recording and review [user information – Request Access](#).

MyDORGov uses

MyDORGov provides online access to a wide range of local government finance and property assessment forms. As a user, you can:

- **File** – online forms with ease
- **Update** – your contact information with DOR
- **Historical filings** – view previously submitted forms
- **Notifications** – view recent messages from DOR

New e-forms in 2025

- **Special District Boundary Changes (Form PC-650)**
- **Annexation School & Special District Boundary Inquiry (PC-250)**
This form replaces the paper version DOR previously mailed. Form PC-250 simplifies the filing process by making it easier to respond, attach needed documentation, and receive automatic notifications to file.
- **Special District Official Contact Information (SL-302D)**
Each special district is required to file this form to maintain correct contact information – similar to the Local Government Official Information forms for county clerks (Form SL-302C) and municipal clerks (Form SL-302M)

For a full list of available forms and filing deadlines, visit our [Government E-Services Online Filing](#) web page to locate forms for your specific role.

Questions?

- **Review** – [MyDORGov online filing help](#)
- **Contact:**
 - » otas@wisconsin.gov – MyDORGov system assistance
 - » lgs@wisconsin.gov – form filing or general local government resources



2025 Wisconsin Acts

For a complete listing of 2025 Acts, visit the [Wisconsin State Legislature](#) website.

2025 Act 6

This act created a Tax Incremental Finance (TIF) exception for the city of Middleton. Sec. 66.1105(6)(g)7., Wis. Stats., was created and does not allow the city of Middleton to use the one-year housing extension for Tax Incremental District (TID) Number 6. Sec. 66.1105(17)(h), Wis. Stats., was created and provides an exception to the 12% value limit for the city of Middleton's TID Number 6 if the TID is created on or before June 1, 2025. Act 6 was effective May 18, 2025.

2025 Act 7

Act 7 amended the privacy law for election officials and election registration officials. Sec. 19.36(14), Wis. Stats., was amended to require election officials and election registration officials to submit a written request to the authority for keeping records containing personally identifiable information confidential. This portion of Act 7 was effective July 1, 2025.

2025 Act 15

This act made several changes impacting local government finance.

Local grant writing and compliance grants

Act 15 created an appropriation for local grant writing and compliance assistance grants. Sec. 20.835(1)(ze), Wis. Stats., establishes a new appropriation to make grants available to cities, villages, towns, and counties for grant writing and compliance assistance. The new law was effective July 4, 2025.

Premier resort area tax

In addition, Act 15 created new laws for the premier resort area tax. Sec. 66.1113(2)(k), Wis. Stats., allows a county or municipality with a population between 4,000 and 11,000 to become a premier resort area and impose the premier resort area tax. The tax is available even if less than 40% of the county or municipality equalized assessed value is used by tourism-related retailers. The tax requires approval by a majority of the electors voting on the resolution at a referendum prior to June 1, 2025. These changes are effective the first day of the first calendar quarter beginning at least 120 days after publication (January 1, 2026).

Levy limits

Act 15 also created a new levy limit law for municipalities that enact the new premier resort area tax. Sec. 66.0602(2m)(c), Wis. Stats., provides that a county or municipality that acts under sec. 66.1113(2)(k), Wis. Stats., to impose a premier resort area tax (under secs. 66.1113(2) and 77.994, Wis. Stats.) must reduce its current year levy by an amount equal to 50% of the premier resort area tax proceeds in the previous year, less any prior year levy limit reductions made. This change is effective with December 2027 tax levies.

Payments to technical colleges and school districts

Act 15 also made amendments that impact payments to technical colleges and school districts. The definition of "revenue" under secs. 38.16(3)(a)2w. and 121.90(2)(am) 2., Wis. Stats., was amended for technical colleges and school districts to include the amounts received under sec. 79.0965, Wis. Stats., which is Act 12 personal property aid. These changes first apply to revenue limit calculations for the 2025-26 school year.

Innovation grant program

Act 15 made a number of changes to the innovation grant program that were effective July 4, 2025:

- Extended the grant program by two years – grant payment period ends June 30, 2030
- Removed the requirement that an innovation plan achieve a projected cost savings of at least 10%. Also, removed the requirement for a grant recipient to certify their actual cost savings to DOR.
- Reduced the minimum amount of time an agreement or contract transfers a service to at least three years (previously was six years)
- Created a requirement that the total costs for all counties, municipalities, or tribes (party to the agreement) to perform the transferred service cannot exceed 115% of the total cost to provide the service in the calendar year prior to the transfer
 - » If, for a year during the grant award period, this requirement is not met, DOR must inform DOA of each county, municipality, or tribe that is party to the contract or agreement, and DOA may not make a grant payment in the following year
- Updated the grant payment calculation to be the same for all innovation plans regardless of whether the service is transferred to a county, municipality, tribe, private entity or non-profit entity
 - » Annual grant payment equals 25% of the total transferor cost



of the county, municipality, or tribe performing the service in the calendar year prior to the transfer

- » Number of grant payments is based on the date of the first grant payment and the duration of the service transfer under the innovation plan. Example: An innovation plan (effective in 2025) with a transfer period of five years is awarded a grant. The first grant payment may be distributed by June 30, 2026 and the four following fiscal years totaling five annual grant payments.
- Effective date – July 4, 2025

Exemption for radio, cellular and telco towers

Additionally, Act 15 created an exemption for radio, cellular and telecommunication towers. Sec. 70.11(48), Wis. Stats., was created and sec. 76.81(1), Wis. Stats., was amended to exempt radio, cellular, and telecommunication towers when used exclusively to support equipment that provides telecommunications services, defined in sec. 76.80(3), Wis. Stats., or as digital broadcasting equipment for radio, television, or video service, defined in sec. 66.0420(2)(y), Wis. Stats.

The local exemption under sec. 70.11(48), Wis. Stats., first applies January 1, 2026. The state telecommunications exemption under sec. 76.81(1), Wis. Stats., first applies January 1, 2027.

2025 Act 16

Data center district TID exception

Act 16 created sec. 66.1105(17)(i), Wis. Stats., and a data center district Tax Incremental District (TID) exception. Data center is defined as a qualified data center certified under sec. 238.40(2), Wis. Stats. A data center district is defined as a TID that contains a data center within its boundaries. If all project costs of a data center TID are related to a data center within the TID, the 12% value limit does not apply to: (1) the creation of the data center TID or the project plan amendment for the data center TID; (2) data center TID increments when the city creates a TID or amends the project plan of a TID. Data center TIDs may not amend project plans to include project costs not related to a data center located within the TID or allocate positive tax increments to other TIDs. Data center TID exception applies to TID Number 5 in the city of Port Washington if the TID is created before January 1, 2028 and TID Number 10 in the city of Beaver Dam. Act 16 was effective July 10, 2025.

2025 Act 25

Privacy for judicial officers

Act 25 amended and created laws that impact privacy for judicial officers, including changes to the meaning and scope of protected personal information; procedure for written requests and consent to release process; exceptions allowing for transfer or disclosure of information; requirements for land records websites, and county register of deeds procedures. See the [Legislative Council memo](#) for details.

2026 Wisconsin Property Assessment Manual

The Wisconsin Department of Revenue (DOR) annually publishes the Wisconsin Property Assessment Manual (WPAM). The WPAM serves as the guide for uniform property assessment throughout the state. State law (sec. 70.32, Wis. Stats.) requires assessors use the WPAM when valuing real property.

DOR appreciate your feedback during the three-week comment period in August 2025. We will post the final 2026 WPAM in December.



The draft 2026 WPAM includes the following proposed updates

Chapters 3 and 4 – reorganized and updated	Chapter 14 Appendix B – updated the agricultural use-value calculation for 2026
Chapter 7 – privacy law updates: added election official section (2023 Act 126, 2025 Act 7), updated judicial officer section; property record requirements: added to provide improvements by classification for parcels with multiple classifications of improvements	Chapter 14 Tax 18 Conservation Programs – annual updates; updated for information from federal and state agencies – removed Forest Land Enhancement and Healthy Forests Reserve Programs, updated Grassland Reserve and Streambank programs, added Great Lakes Restoration Initiative and Wetland Mitigation Bank Program
Chapter 10 – updated reject code 73, remove classes 6 and 7 that are full value	
Chapter 13 – removed hospital exemption information	Chapter 19 – updated improvements under construction section; added January 1 information when determining exemption eligibility
Chapters 13 and 18 – added radio, cellular and telecommunication tower exemption (2025 Act 15)	Chapter 21 – added Children's Hospital of Wisconsin v. city of Wauwatosa (final decision pending)

Questions? Contact us at slf@wisconsin.gov.

Making Sense of Municipal Debt Reporting



General obligation (GO) debt incurred by Wisconsin municipalities has significantly increased over the last 20 years. Specifically, general obligation debt is secured by the full faith and credit of the municipality, relying on the municipality's authority to levy an annual tax sufficient to pay interest and principal as it falls due.

The Wisconsin Department of Revenue (DOR) collects municipal debt data on the Municipal Financial Reports and administers two programs that are significantly impacted by municipal debt.

Expenditure Restraint Incentive Program (ERIP)

ERIP is a shared revenue aid program for municipalities with (1) a municipal mill rate exceeding 5 mills (i.e., \$5 per \$1,000 of equalized value excluding tax increment district values), and (2) a percentage increase in general fund budget expenditures that is less than 60% of their net new construction (up to 2%) plus the increase in the Consumer Price Index as certified by DOR annually on October 1 (sec. 79.05(2), Wis. Stats.).

On the ERIP Worksheet each year, municipalities report their total adopted general fund budget expenditures, and a series of adjustments (reductions). The reduction for long-term debt includes principal and interest debt payments from the general fund, principal and interest debt payments transferred from the general fund to the debt service fund, as well as principal and interest debt payments funded by property tax levy that was allocated directly to the debt service fund. Note: Long-term debt is payable over a period that exceeds one year (Wis. Admin. Tax 19.05(1)(a)).

Review the ERIP Worksheet [instructions](#) for additional guidance on ERIP reporting.

Levy Limit Program

Levy limits restrict the property tax levies imposed by municipalities, providing year-to-year permanent increases for net new construction and tax incremental district changes, as well as various permanent and single-year exceptions including general obligation debt service.

For the purpose of levy limits, "debt service" applies to debt issued or reissued to fund or refund outstanding municipal obligations, interest on outstanding municipal obligations, and related issuance costs and redemption premiums (sec. 66.0602(1)(a), Wis. Stats.).

As a result, for the Levy Limit program, reported general obligation debt must be: (1) secured by the full faith and credit of the municipality; (2) within the municipality's allowable debt limit; and (3) executed by December 31 of the current year with payments scheduled for the upcoming budget year. General obligation debt could include GO bonds, notes, loans, and certain leases if the above requirements are met.

Sec. D, Line E – used to report general obligation debt service payments (for debt authorized after July 1, 2005) – is the most commonly used line on the Levy Limit Worksheet. If your municipality must levy to fund its scheduled principal and interest general obligation debt service payments (for debt authorized after July 1, 2005), report the required payments in Sec. D, Line E. See [page 8](#) to review related Levy Limit Worksheet filing tips.

For more detail on levy limits, review the Levy Limit Worksheet [instructions](#) and [common questions](#).

Questions? Contact us at lgs@wisconsin.gov.

Shared Revenue – on the Rise

In recent months, the Wisconsin Department of Revenue (DOR) calculated and distributed 2026 shared revenue notices for the eight distinct programs, totaling \$1.61 billion. Since the passage of 2023 Wisconsin Act 12, there have been significant increases in shared revenue distributions.

In 2023, approximately \$1.08 billion was distributed across six programs. There was a 25.8% increase from 2023 to 2024 with total distributions of \$1.36 billion. The 2024 increase was the result of the creation of the supplemental county and municipal aid (SCMA) program providing an additional \$274.9 million to counties and municipalities. This aid must be used for law enforcement, fire protection, emergency medical service, emergency medical response communications, public works, courts, and/or transportation.

Then, another 14.9% increase occurred from 2024 to 2025 with total distributions of \$1.56 billion, led by the \$173.8 million being first distributed in 2025 for the new Act 12 Personal Property Aid. This new program was created in response to the repeal of personal property tax, effective January 1, 2024. The statewide year over year increase also included a 2.3% increase or additional \$23.6 million for county and municipal aid (CMA) and SCMA to incorporate sales tax revenue projections.

As we look forward to 2026 with the established eight programs, DOR estimates total distributions of \$1.61 billion, including a 3.4% increase or \$35.8 million for the CMA and SCMA programs. These substantial increases in general, unrestricted aid (excluding SCMA) offer much-needed relief for local governments that DOR is honored to administer.



2026 Shared Revenue Estimates

County and municipal aid	796,589,500	Supplemental county and municipal aid	290,749,600
Utility aid	104,044,203	Expenditure restraint incentive program	58,145,700
MTP personal property aid	75,619,684	Act 12 personal property aid	173,800,000
Exempt computer aid	98,046,159	Video service provider aid	10,005,878

Total Distributions \$1,607,000,724

What are Equalized Values?



While it is the local assessor's responsibility to discover, list, and value each taxable real estate parcel, the assessed values are not required to be at market value and cannot be used to apportion taxes for overlying

taxing jurisdictions. It is the Wisconsin Department of Revenue's responsibility to determine the equalized value, which is the estimated taxable value of all real property in each municipality, by property class, as of January 1, and certified by DOR on August 15 of each year. The equalized value creates fair apportionment of tax levies between municipalities that lie within an overlying taxing jurisdiction. Examples of overlying taxing jurisdictions include school districts, counties, technical schools, and special districts whose budgets are funded from local property taxes. For more information, review [Wisconsin's Equalized Values](#).

New in 2025!

Assessment Compliance

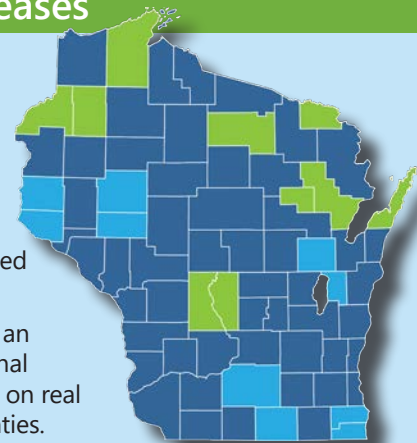
Beginning in November 2025, the Wisconsin Department of Revenue (DOR) will send advisory notices to municipalities that have been non-compliant with state law (sec. 70.05(5), Wis. Stats.) for three consecutive years. The purpose of this notice is to increase communication between DOR and local municipal officials and encourage earlier planning for revaluations, including budgeting and contracting with an assessor.

Top 10 Largest Increases

Below lists the top 10 largest increases in equalized value for a five-year period.

Each five-year period corresponds to pre-pandemic and post-pandemic market changes reflected in the equalized value.

The post-pandemic data shows an increased demand for recreational property had a strong influence on real estate values in the top 10 counties.



Largest increases in Equalized Value (2020 population)

2016-2020		2021-2025	
St. Croix (93,536)	37.16%	Menominee (4,255)	75.97%
Dane (561,504)	33.07%	Door (30,066)	71.17%
Kenosha (169,151)	31.99%	Adams (20,654)	70.44%
Rock (163,687)	29.21%	Florence (4,558)	65.49%
Eau Claire (99,012)	28.57%	Juneau (26,718)	65.32%
Chippewa (66,297)	27.55%	Burnett (16,526)	64.20%
Outagamie (190,705)	27.14%	Bayfield (14,966)	63.19%
Racine (197,068)	26.71%	Oconto (38,965)	62.94%
Pierce (42,212)	26.45%	Washburn (16,623)	62.78%
Calumet (52,442)	26.29%	Oneida (37,845)	62.06%

2025 Equalized Values – Wisconsin property values maintain growth

Wisconsin's 2025 total equalized value as of January 1, 2025, is \$982.8 billion, an increase of over \$75.4 billion (8.31%) from the prior year.

- \$15.2 billion due to new construction (2%)
- \$60.5 billion due to market value increases (8%)

Although an 8% increase represents an historically strong increase, it is a relatively moderate increase compared to 2022 and 2023, which had increases greater than 13%. Significant increases in equalized value have an immediate impact on assessment compliance under state law (sec. 70.05(5), Wis. Stats.), which requires a municipality's assessed value of major classes of property to be within 10% of full value once every five years. A rapidly increasing real estate market often means municipalities may be non-compliant immediately following a revaluation year, shortening the time between required revaluations. Municipalities

and assessors should monitor their compliance status closely, and plan for the resources needed to complete a revaluation according to the required timeframe.

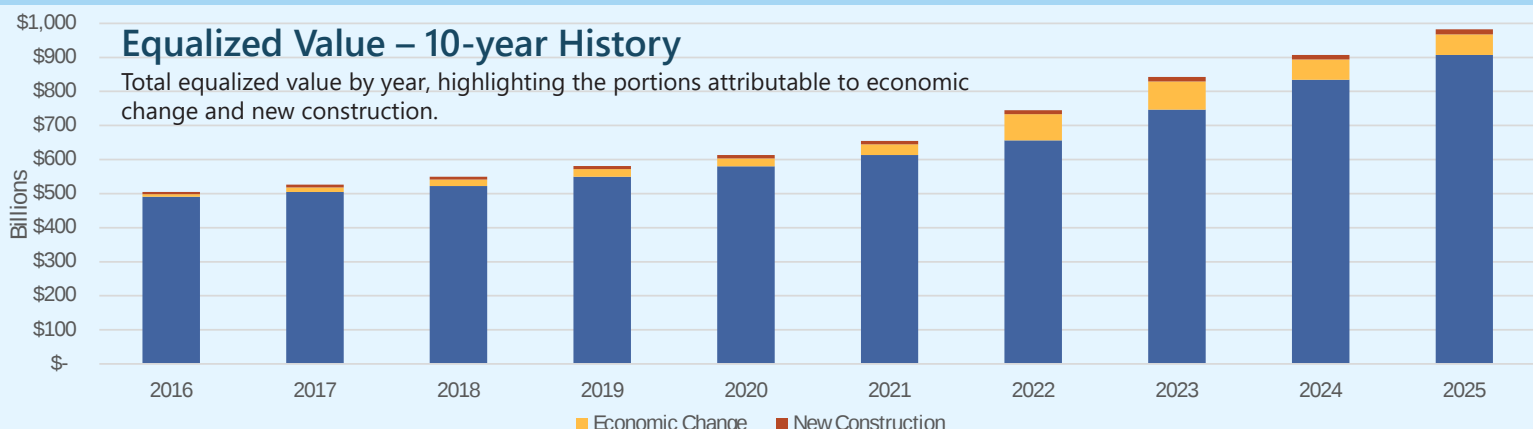
Top 3 counties with greatest equalized value change:

- Florence (+17.84%)
- Iron (+17.77%)
- Rusk County (+17.40%)

For more information on:

- **Sec. 70.05 compliance and municipal compliance, review:**
 - » [Final Major Class Comparison Report](#) web page
 - » 2025 preliminary report will be posted on November 1, 2025
- **2025 equalized values, review:**
 - » [Announcement and reports](#) | [DOR press release](#)

Questions? Contact the [district office in your area](#).





Important Information on the Lottery and Gaming Credit

Qualification and payment

The lottery and gaming credit is available to Wisconsin residents who own a principal dwelling used as their primary residence as of January 1 of the tax year (year property taxes are levied).

The application for the credit can be filed online (Form LC-115) or with a paper form (Form LC-100). Applications are approved by the county or municipality where the property is located. Once approved, the property is identified on the tax roll as qualifying for the credit. A credit remains valid as long as the property is eligible.

If property ownership transfers during the tax year and the previous owner qualified on January 1 of that same tax year, the new owner may apply for the credit by filing a Wisconsin Department of Revenue (DOR) form or by indicating primary residence use on the real estate transfer return.

The credit appears on property tax bills as a reduction of taxes. For those who pay taxes in installments, the credit is applied to the first installment. Mobile homeowners subject to a municipal monthly parking fee receive the credit proportionately each month.

Important note for late claims

If the credit did not appear on the property tax bill, and it's after January 31 following the issuance of the tax bill, eligible property owners must submit a complete late claim application, with appropriate documentation, to DOR using the Lottery and Gaming Credit Online Application Portal by the following October 1. (ex: December 2024 property tax bill results in a October 1, 2025 filing deadline.)

Benefits of electronic filing

DOR's State and Local Finance Division is dedicated to helping property owners understand and apply for the lottery and gaming credit. We transitioned from PDF forms to an electronic filing system, offering several advantages for property owners:

- File for the lottery and gaming credit, completing the entire process online
- The system guides property owners to the correct form via a selection page
- Forms include additional instruction and "help bubbles" to assist while filling out the form
- Data submitted through the online form is shared electronically with county and municipal treasurers, streamlining the process

Let's Get Started!

Online lottery and gaming credit forms

The [Lottery and Gaming Credit Online Application Portal](#) is located on our [Lottery and Gaming Credit Forms](#) web page.

Helpful resources

To assist property owners, DOR offers numerous resources:

- Walk-through videos – applying for:
 - » [Lottery and gaming credit \(Form LC-115\)](#)
 - » [Late lottery and gaming credit \(Form LC-315\)](#)
- [Informational poster](#) – printable poster available for display in local government offices
- [Common questions](#)

Who claim the credit?

You can claim this credit:

- If on January 1 of the tax year:
 - » You were an owner of the property
 - » The property was your primary residence
- If both of these apply:
 - » You purchased the property during the tax year
 - » On January 1 of the tax year, to the best of your knowledge, the prior property owner used the property as their primary residence

You cannot claim this credit if any apply:

- You are not a Wisconsin resident
- You already claimed the credit on another property (you can have only one primary residence)
- The property is unoccupied property, business property, rental units, land or garages
- The property was not the primary residence of the owner on January 1 of the tax year

Other Property Tax Credits

First dollar credit

This credit is applied to every taxable parcel statewide with a real property improvement, totaling \$150 million each tax year.

School levy tax credit

This credit is applied to all taxable property within the state and is based on the total school levies within each municipality.

The statewide total increased in two phases by \$335 million – from \$940 million applied to December 2022 property tax bills, to \$1.275 billion applied to December 2024 property tax bills, which is the total funding going forward.

Filing Your Levy Limit Worksheet: A Guide to Accuracy and Common Errors

The Levy Limit Worksheet submitted to the Wisconsin Department of Revenue (DOR) by counties and municipalities is a crucial tool for local officials to determine their maximum allowable property tax levy. Incorporating the review of this worksheet into your budget process, and filing it accurately is essential for effective planning and avoiding potential penalties. Below, you'll see a breakdown of key sections and practical tips to help you file correctly and avoid common errors.



General Obligation Debt (Sec. D, Line E)

This line is one of the most frequently used on the worksheet. It allows you to adjust your levy limit for scheduled debt service payments on general obligation (GO) debt authorized after July 1, 2005.

Filing Tips – Sec. D, Line E:

- **Focus on scheduled payments** – only report scheduled principal and interest payments for the upcoming year. This should be the amount you need to fund with your property tax levy.
 - » Exclude non-scheduled payments – do not include early, additional, or unscheduled payments; also, do not include payments for loans that have not yet been obtained
- **Verify GO debt** – ensure the debt is "general obligation," meaning it is secured by the full faith and credit of your municipality or county. See [page 5](#) for additional debt information. If the debt is not secured by the full and faith credit of your community, it cannot be considered GO debt nor included on the worksheet. For example, certain equipment leases are secured by the leased item, not the taxing authority.
- **Understand the base levy impact** – the amount you report on this line is not part of your base levy for the following year. This means the adjustment you report in the current year will be deducted from your base levy limit in the next year's calculation. This is why you must only report the amount you need to levy each year to avoid unnecessarily reducing your levy limit.

Referendums (Sec. D, Line F)

Pursuing a referendum allows a community to exceed its allowable levy limit with the approval of its residents.

- **Follow the process** – to qualify, your governing body must first adopt a resolution proposing the levy increase, specifying the amount, percentage, and purpose, and whether it is a one-time, multiple year, or ongoing increase
- **Secure voter approval** – the resolution must be approved by a referendum. The timing of the referendum is important, with special rules for odd-numbered years.
- **Publish proper notices** – the clerk must publish all the required legal notices to ensure the referendum is valid
- **Provide required documentation** – when you file your worksheet, be sure to attach all necessary documents to support your adjustment (ex: referendum resolution and voting results)
- **If a referendum is approved** – the municipality or county must provide the following to DOR within 14 days of approval:
 - » Copy of the ballot showing the referendum ballot question
 - » Signed and dated resolution for the referendum
 - » Voting results

Special Resolutions (Sec. A, Line 11)

This adjustment is specifically for towns with a population less than 3,000. It allows them to approve exceeding their levy limit through a special resolution at a town meeting of electors.

Filing Tips – Sec. A, Line 11:

- **Follow the steps** – the process involves holding a town board meeting to propose the increase, providing proper notice of the special town meeting of electors, and a vote by the electors to adopt the resolution.
- **Matching resolutions** – this is a key point – the levy increase amount proposed by the town board must be the same amount voted on and approved by the electors
- **Both meetings should not take place on the same day** – the notice of the special town meeting must be posted 15-20 days prior to the special town meeting (and after the town board proposes and approves a levy increase)
- **Provide supporting documents to DOR within 14 days of approval, and also attach them to the worksheet**
 - » Signed town board resolution to propose exceeding the levy limit
 - » Notice of the special town meeting
 - » Signed resolution of the electors with the voting results to adopt the resolution

Joint Fire and EMS (Sec. D, Line I)

This adjustment allows municipalities to increase their levy limit to account for increases in charges assessed by a joint fire department or joint emergency medical services (EMS) district.

Filing Tips – Sec. D, Line I:

- **Check eligibility** – your municipality must be a member of a joint fire department or EMS district, as defined under secs. 66.0602(1)(am), and (ak), Wis. Stats., respectively
- **Verify CPI increase** – the increase in the total charges assessed by the joint department or district (not just your municipality's share) must be less than or equal to the Consumer Price Index (CPI) plus 2%
- **All resolutions are required** – all participating municipalities must adopt their own resolution approving the increase, even if their municipality is not using the levy limit adjustment
- **Attach documentation** – you must attach:
 - » **Signed copy of the resolution and a summary of the total assessed charges** for both the current year and the upcoming budget year. (ex: for the 2025 Levy Limit Worksheet, we're comparing the joint department/district charge for the 2025 budget to their charge for the 2026 budget)
 - » **Copy of agreement** – if it's a new agreement. However, for the first year of a newly created joint fire department or EMS district, the Line I adjustment is not allowed.



Transfer of Service Adjustments (Sec. D, Lines J and K)

These lines are used to adjust your levy limit when services are transferred between governmental units.

Filing Tips – Sec. D, Lines J and K:

- **Line J** – Decrease for services out – use this line if you are decreasing your property tax levy limit because you are transferring a service to another governmental unit
- **Line K** – Increase for services in – use this line if you are increasing your property tax levy limit because you are taking on a service from another governmental unit
- **Form SL-205** – to report a transfer of service adjustment:
 - » Both parties must complete and submit Form SL-205 with the Levy Limit Worksheet. The adjustment is only valid if both governmental units (transferor and transferee) complete and submit Form SL-205.
 - » Attach supporting documentation (ex: agreement and cost breakdown)

Encouragement and contact

Navigating the Levy Limit Worksheet can be complex, and errors can have significant consequences. The best way to avoid common mistakes and ensure accuracy is to reach out for assistance when you have questions.

Remember – we are available to help. If you have any questions about filing the Levy Limit Worksheet, do not hesitate to contact us at lgs@wisconsin.gov. Proactive communication and seeking clarification will ensure your worksheet is filed correctly and in compliance with state law to avoid any levy limit penalties.

For more detail on levy limits, review the Levy Limit Worksheet [instructions](#) and [common questions](#).

Questions? Contact us at lgs@wisconsin.gov.



Real Estate Transfer Return – new filing platform in January 2026!

RETR moving to My Tax Account



The Wisconsin Department of Revenue (DOR) is making enhancements to the Real Estate Transfer Return (RETR) process. Starting January 2026, RETR will be located within My Tax Account (MTA) – DOR's secure online filing and payment system.

History

Wisconsin's real estate transfer fee law, enacted by Chapter 154, Laws of 1969, originated after the federal government repealed the Documentary Stamp Act in 1967. The federal government advocated for this fee to enhance local assessment practices.

RETR facilitates property tax collections by documenting real estate transfers for local assessors, municipal and county officials, other state agencies, and DOR. RETR data assists in administering tax laws and evaluating market values used to establish individual property assessments and municipal and county equalized values, determined annually by DOR. Completing the RETR and paying the associated fee are mandatory before a property conveyance can be recorded by the register of deeds.

What's changing

DOR is upgrading the RETR filing system to replace older technology and making filing returns more customer friendly and efficient. RETR will be in My Tax Account starting in January 2026.

Why the enhancements matter

These upgrades are designed to streamline the RETR filing process by saving you time, reducing errors, and making the process easier and more secure.

Benefits of the new RETR

- **Guided filing** – step-by-step prompts and integrated rules help you complete returns accurately
- **Auto-filled fields** – information automatically appears based on your selections (ex: conveyance document or transfer type)
- **No account needed** – file, view, or amend a return without registering or creating a password
- **Secure platform** – your data is protected through DOR's safe and reliable system

Stay informed

- Visit our [Real Estate Transfer Fee](#) web page – for updates/information and instructional materials
- [Sign up for our RETR list](#) – to receive up-to-date information



Training and resources

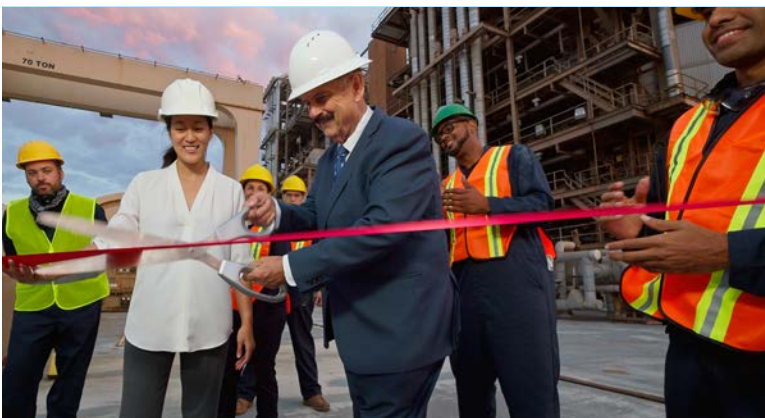
DOR will provide guidance, offer training sessions, and detailed materials to make your transition seamless. Visit our [Subscribe to DOR E-News](#) page and sign up for the RETR list to stay up to date on RETR news.



Questions?

Contact us at RETR@wisconsin.gov.

Unlocking Efficiency and Collaboration with the Innovation Grant



What is the Innovation Grant?

Wisconsin's local governments are constantly seeking new ways to enhance public services, increase efficiency, and maximize community investments. The Wisconsin Department of Revenue (DOR) is proud to announce an exciting opportunity to support these efforts – the Innovation Grant. Created under 2023 Wisconsin Act 12 and modified by 2025 Wisconsin Act 15, this program offers significant financial assistance to Wisconsin's counties, municipalities, and federally recognized tribes that demonstrate a commitment to innovation and collaboration. It's time to take a closer look at how this grant can help your community thrive.

The Innovation Grant program provides funding for counties, municipalities, or tribes (the "transferor") that implement an Innovation Plan to completely transfer one or more services or duties to another county, municipality, tribe, non-profit organization, or private entity (the "transferee"). This isn't just about efficiency and fiscal responsibility – it's about fostering creative, collaborative solutions that benefit the entire community.

Allowable services are wide-ranging and include critical functions such as:

- | | |
|--|------------------------------------|
| • Public safety, including law enforcement | • Information technology |
| • Fire protection | • Economic development and tourism |
| • Emergency services | • Public health |
| • Courts | • Housing, planning, and zoning |
| • Jails | • Parks and recreation |
| • Public works | • Training |
| • Administration, including staffing and payroll | • Communications |

The program provides a total of \$300 million in statewide funding, with each county, municipality, or tribe eligible to receive up to \$10 million annually. The annual grant amount is substantial, equal to 25% of the total costs of providing the service for the local government transferor(s) in the calendar year prior to the transfer. This could potentially generate a total distribution of 125% of the local government transferors' total costs.

How to apply

To apply for the Innovation Grant, you must submit the Innovation Grant application (Form SL-405), which is now available for county and municipal clerks and tribe representatives within [MyDORGov](#). The online application is straightforward and must be accompanied by a copy of the signed contract or agreement between the transferor and the transferee (also known as an innovation plan).

Contract details

The contract is the cornerstone of your application and must include all the details outlined below (sec. 79.038(1)(a)1., Wis. Stats.):

- Services/duty to be transferred
- Signature date on or after the November 13, 2024, Administrative Rule notice date
- Effective date of the transfer
- Minimum contract length of three years
- Detailed cost information for both the transferor and, if applicable, the transferee, to provide the service/duty for the calendar year prior to the transfer. This includes wages, fringe benefits, training, and equipment costs.
- Amount the transferor will pay the transferee during the first year of the service transfer, and also for the duration of the agreement
- Allocation of how the grant funds should be distributed by the state to the participating local governments
- Stipulation for public safety, fire protection, and emergency services that the appropriate service level will be maintained

Important note – DOR must give priority to innovation plans for public safety, fire protection, and emergency services that also ensures the appropriate level of service is maintained. This prioritization reflects the critical nature of these services to our communities.

Grant process

Once an application is approved, DOR may distribute a maximum of five annual payments throughout the current eligible award period through June 30, 2030. The number of payments received depends on the first payment date and the duration of the service transfer. For example, if the grant is approved for a 5-year service transfer effective in 2025 and the first grant payment is distributed by June 30, 2026, SLF can distribute up to five annual payments through June 2030.

During the grant award period, recipients will also be monitored to ensure compliance with the cost increase limitation requirement created within 2025 WI Act 15, which states that the total costs for all participating local governments to provide the transferred service cannot exceed 115% of the total costs in the calendar year prior to the transfer. If this annual certification is failed, the following year's grant payment will be withheld.

The proceeds from the Innovation Grant are unrestricted, meaning they can be used for any activity or project approved by your local governing body – infrastructure, technology, or other strategic initiatives. DOR recommends avoiding the use of these funds for recurring operational or personnel expenses to prevent a future funding challenge, and/or inadvertently reducing your county or municipal levy limit.

The Innovation Grant is a powerful tool that can help Wisconsin's counties, municipalities, and tribes build a more resourceful and collaborative future. By leveraging these funds, communities can streamline operations, improve technology, enhance service quality, and create lasting partnerships.

Questions? For more information, visit the [Innovation Grants](#) page on DOR's website. If you have questions, contact us at lgs@wisconsin.gov.



Assessor Guidance & Resources

Whether you are a new assessor or a veteran of the assessment profession, you should know there are many valuable resources to maintain and enhance your assessor knowledge and skills. The Wisconsin Department of Revenue (DOR) is aware there is a great demand on the assessor's time with regulation, valuation, and training requirements. Regularly updating knowledge and skills, through continuing education is critical in delivering quality assessments. Below, we offer comprehensive guidance and educational resources to maintain and enhance your assessment skills.

Key education resources

[Education inquiry](#) – look up your assessor education using your certification number and birthdate

[Course listing](#) – search for courses by type needed (Law and Management/Appraisal) and date offered

Assessment classes

- There are also numerous assessment classes available from professional appraisal and assessment organizations, which provide you with tools to better perform your job
- DOR is available to provide technical assistance when you can't locate the course you need

Annual Assessor Meeting

- Assessor recertification at all certification levels require attendance at the annual meeting four out of five years your certification is active
- Available in November 2025 – online only within [DOR-SLF eLearning](#)

Educational videos

Are you faced with situations where your job demands technical assistance in areas on subjects that are hard to find? – we may have a video or a resource for you.

- [WIDeptRevenue YouTube channel](#) – more assessment practices coming soon to our channel
- [DOR video center](#) – see the Govt tab for applicable videos

Additional resources

It is often helpful to talk with others for information on handling troublesome situations – DOR staff is always available to provide technical assistance in many areas. Prior to contacting us, make note of these resources and use them to build your assessment knowledge:

[Publications](#) | [common questions](#) | [SLF newsletters](#) | [WPAM](#)

Selecting the Right Assessment Type

There are four types of annual assessments performed by assessors – maintenance, full revaluation, exterior revaluation, or interim market update. Municipal officials must be aware of the requirements to determine the most appropriate assessment type for their community. This is a significant responsibility of the municipality, as well as negotiating the assessor's contract, setting expectations and monitoring deadlines and deliverables.

Maintenance assessments

- Completed when property records are reliable, revaluation was completed within the past five years, and the assessment level during the prior assessment year was within acceptable parameters
- Includes general assessment duties an assessor must complete each year
- Examples: updating assessments for new construction or demolition, reviewing classification (e.g., agricultural, undeveloped), distributing notices of changed assessment, holding open book, signing the assessor's affidavit, and attending the board of review

Revaluation assessments

There are three different types of revaluations, which are defined by the type of work the assessor is contracted to perform.

- **Full revaluation** – is done when property records are outdated or inaccurate, assessment uniformity is poor, a full revaluation hasn't been done in 10 years, or reassessment is required per sec. 70.75, Wis. Stats. The assessor completes interior and exterior inspections, measuring all buildings and creates new property records.
- **Exterior revaluation** – appropriate when most property records can be verified by exterior inspection and a full revaluation was completed within the past 6-9 years. The assessor completes exterior inspections of all buildings, interior inspections of only buildings with changes, verifying measurements as needed, and updating existing property records.
- **Interim market update (IMU)** – is done when property records are reliable, a full revaluation was completed within the past 5 years, and the assessment level shows unacceptable variance in certain neighborhoods or classes. The assessor updates assessments for changes in the market and only requires interior and exterior inspections for buildings with changes.

Choosing an assessment type

There are many items to consider to ensure your municipality is selecting the correct type of assessment. If a maintenance assessment is not appropriate, consider the following to determine which revaluation type to pursue:

- **Compliance** – sec. 70.05(5)(b), Wis. Stats., requires each municipality to assess all major classes of property within 10% of full value in the same year, at least once within a five-year period
- **Uniformity** – are classes of property values changing at a different pace in the market? For instance, is the residential property market increasing faster (or slower) than the commercial property market?
- **Length of time** – since last full revaluation. For example, do not pursue an IMU if your community hasn't had a full revaluation in the past 5 years.
- **Quality and accuracy** – of the existing property records
- **Number of complaints from taxpayers** – are you receiving complaints about the equity or fairness of assessments?

Resource

Review [Property Assessment Process Guide for Municipal Officials](#), which walks municipal officials step-by-step through the assessment process and also includes information on hiring an assessor, and sample contracts.

Questions?

Contact us at bapdor@wisconsin.gov.

What you need to know about public hearing and JRB notices

When creating or amending a Tax Incremental District (TID), a municipality must publish several notices about the public hearing and Joint Review Board (JRB) meetings.

State law has specific requirements for the notice wording and timing, which includes:

Calendar requirements

The minimum number of days does not include the day the notice is published but does include the day of the meeting.

- **Public hearing – publish:**
 - » TID Creation – two consecutive notices, one per week, with the second notice at least seven days before the public hearing
 - » TID Amendment – one notice at least seven days before the public hearing
- **JRB meeting** – one notice at least five days before any JRB meeting

Public notices must include:

- **Details** – time, date, place, and subject matter of the meeting. If the meeting is virtual, include information on how to access the meeting.
- **Specific language**
 - » Proposed project plan will be "provided upon request"
 - » Cash grants will be paid to property owners, lessees or developers as part of a development agreement, if applicable
- **Additionally, for an:**
 - » Amendment – the amendment type and cost of the amendment
 - » Allocation amendment – the donor TID number and recipient TID number, and allocation amount



Additional resources

- [TIF information](#) web page
- [TIF public notices](#) web page, including sample notices
- [Public notices](#) common questions

Questions? – contact us at:

- tif@wisconsin.gov
- (608) 266-7750 (option 3 for tax incremental finance)

Do you need more life in your Tax Incremental District?

A municipality with a TID may extend a TID's life for various reasons?

State law allows for three extension types used in different situations. Adopting an extension can provide additional time to pay project costs or allow the municipality to use the TID's final increment for affordable housing. A municipality may extend the life of a TID using any, or all, of the extension types.

Extension types for TIDs created under sec. 66.1105, Wis. Stats.

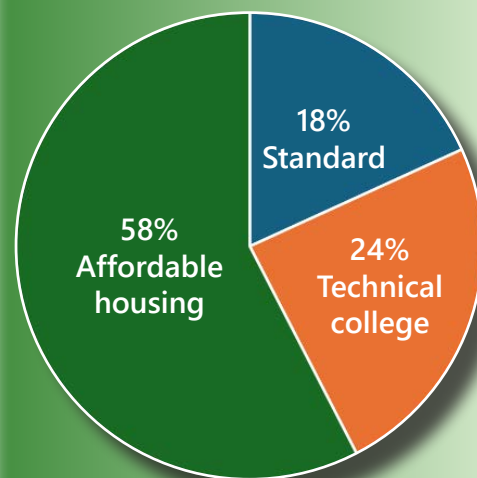
- **Standard** – allows additional time to pay project costs
 - » Three or four-year extension from the maximum life, depending on TID type
 - » See [extension types](#) for length by TID type and TIDs that are not eligible
 - » Requires Joint Review Board (JRB) resolution
- **Technical college** – allows additional time to pay project costs for TIDs affected by 2013 Act 145
 - » Allowed for TIDs with a municipal creation resolution adopted before October 1, 2014
 - » Extends the TID life three years from maximum life date
 - » Requires JRB resolution
- **Affordable housing** – allows use of final increment for affordable housing
 - » Up to one year extension from the municipal extension resolution date
 - » At least 75% of final increment must be used for affordable housing with remainder on housing in general – state law defines "affordable housing" as housing that costs a household no more than 30% of the household's gross monthly income
 - » Requires municipal resolution – resolution must specify how the municipality will improve housing stock

Email the adopted extension resolution to tif@wisconsin.gov. The Wisconsin Department of Revenue updates the TID's life in our records and sends approval.

Extension reminders

- Expenditure period does not change – it ends five years before the TID's maximum life
- After the extension period ends, the municipality must adopt a separate termination resolution
- The municipality does not need to:
 - » Update the TID's project plan
 - » Follow the TID amendment process

Extensions
DOR approved in 2024



Additional resources

- [TIF extensions](#) web page – sample resolutions available
- [Extension types](#)
- [TID options near maximum life](#)
- [Extensions](#) common questions

Questions? – contact us at:

- tif@wisconsin.gov
- (608) 266-7750 (option 3 for tax incremental finance)

Towers exempt from property tax assessment

2025 Wisconsin Act 15 created language exempting radio, cellular, and telecommunications (telco) towers from property tax assessment. The new legislation created sec. 70.11(48) Wis. Stats., which exempts the items below.



Exempts radio, cellular & telco towers used:

- Exclusively to support equipment that provides telco services defined under sec. 76.80(3), Wis. Stats.
- As digital broadcasting equipment for radio, television, or video service defined in sec. 66.0420(2)(y), Wis. Stats.

Exemption types and applicable dates

- Local exemption for towers considered real estate
 - » First applies January 1, 2026
 - » Does require property tax exemption request (Form PR-230)
- State telco exemption, under sec. 76.81(1), Wis. Stats. – first applies January 1, 2027

Questions?

Contact us at mfgtelco@wisconsin.gov.



Manufacturing roll web application – the Wisconsin Department of Revenue is redesigning the manufacturing rolls web application for 2026, with the goal of adding more filtering and sorting features, as well as updating the extract file to a more usable file format.

Manufacturing assessments – in the 2025 assessment year, DOR assessed 9,824 manufacturing parcels, a slight decline in the number of accounts from the 9,930 assessed in 2024. The following tables show the valuation breakdown and change from recent prior years. The total value change of 6.43% in 2025 represents a continuing slow down in overall value changes that began in the 2023 assessment year.

Questions? Contact the [district office](#) in your area.

2024-2025	6.43%	Percent Change in Total Manufacturing Value
2023-2024	7.06%	
2022-2023	11.80%	

Total Real Estate Values				
District	2022	2023	2024	2025
Madison	4,923,928,200	5,448,306,400	5,816,536,200	6,201,331,700
Milwaukee	4,576,498,100	5,385,324,200	5,534,313,500	5,968,045,600
Eau Claire	3,453,908,600	3,845,479,200	4,270,968,800	4,453,847,600
Green Bay	4,898,535,900	5,280,015,500	5,747,412,000	6,120,249,800
Total \$	17,852,870,800	19,959,125,300	21,369,230,500	22,743,474,700

Local Governments are NOT Exempt from Wisconsin's Electric Vehicle Charging Tax

If your local government owns, operates, manages, or leases an electric vehicle (EV) charger, you may owe excise tax.

Electric vehicle charging tax – the excise tax began January 1, 2025, and is three cents per kilowatt-hour of electricity delivered or placed into an EV by a charger. You must register, file returns, and pay online with the Wisconsin Department of Revenue (DOR).

Unsure if you need to pay excise taxes?

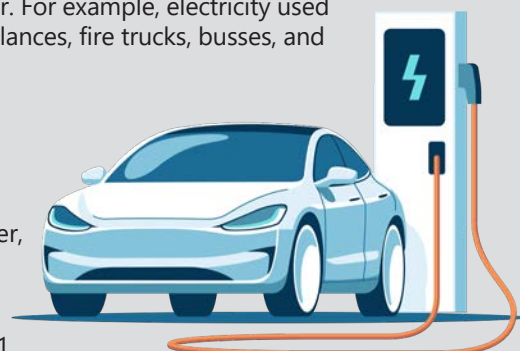
Registration or excise tax is due – it's important to note, excise tax is due even if you do not make the EV charger available to the public and even if you do not charge an amount to the consumer. For example, electricity used to charge government-owned vehicles such as passenger cars, police cars, ambulances, fire trucks, busses, and garbage trucks are all subject to the excise tax.

Registration or excise tax is not due – if the EV charger is:

- Located at a temporary or permanent residence, except for hotels
- A Level 1 or 2 charger installed before March 22, 2024

Resources – more information about the excise tax, including how to register, file returns and pay the tax, is available on DOR's [Electric vehicle charging tax](#) web page and in [Publication 305, Electric Vehicle Charging Tax Information](#).

Questions? Contact DOR at DORExcise@wisconsin.gov or (608) 266-6701.





SLF Outreach

Conferences

We've been busy, presenting or hosting a booth at over 30 conferences so far this year.

It has been great talking with the local government officials we met this year. If you see us at a conference, stop by and say, "Hi." We have numerous resources to help you in your roles.

Available resources

Are you interested in training, would you like a speaker or us to host educational booth for your event, or do you need other resources?

Reach out to us – we review requests based on our team's availability, relevance of the topic or information requested, and the session's anticipated reach.

If we can't accommodate your request, we'll work to provide guidance and resources, including upcoming educational opportunities. Email us at slf@wisconsin.gov with your request.

Upcoming training events

Join us at one of our upcoming conferences. SLF will be presenting at these events:

- Oct 7-9 – [Municipal Assessor Institute](#)
- Oct 7-10 – [WRDA Fall Conference](#)
- Oct 12-14 – [WTA Annual Convention](#)
- Oct 22-24 – [WCTA Fall Conference](#)

Stay Connected!



How would you like to hear from us?

We have various options you can choose from to get the most up-to-date information.

Receive DOR email communications

We can provide you with current Information. Sign up for one of our email lists today.

- [Subscribe to DOR E-News](#)

- » Choose a list – select the list you'd like to get news for (ex: municipal clerks, assessors)
- » Sign up for our newly created RETR list – receive information on our enhanced real estate transfer return system, which launches in January 2026

- We can expand our email lists

If you don't see a list that fits your needs, email us at slf@wisconsin.gov and we can create a new list

Reach out through email or by phone

Would you rather contact us directly? We can help!

- Visit DOR's [Contact Us](#) page (link is located at the bottom of each page of our website (revenue.wi.gov))
 - » Under "Governments," you will see SLF's contact information by topic and office location
 - » Contact information includes email addresses, phone numbers, and office locations

Follow us on social media!



Click each icon to visit our social media sites:



MyDORGov Resources to support your filing

- [MyDORGov Annual Refresher Webinars](#) – recording, presentation handout, and Q&A
- Helpful links on our [Governments](#) page – [filing timelines](#), [common questions](#), [reports](#), [guides](#) and [publications](#)
- **Role-specific pages** – municipal and county official pages provide tailored filing timelines, resources, and instructions
- **Training opportunities** – visit our [Training](#) web page to see upcoming webinars for MyDORGov and My Tax Account (MTA) users
- **Stay informed** – sign up for [email updates](#), read [SLF newsletters](#), and check the [2025 local government calendar](#)

