

January 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
			1	2
			Legal Holiday: New Year's Day (sec. 995.20) – State Offices Closed DOT makes quarterly highway aid payments General property assessment date (sec. 70.10)	DOR posts on website: Lottery and Gaming Credit Forms (LC-100, LC-220) (approx.)
5	6	7	8	9
12	13	14	15	16
DOR posts on website: • Request for Chargeback of Rescinded or Refunded Taxes (PC-201) (approx.) • Request for Sharing of Non-Manufacturing Omitted Property Tax (PC-201) and (PC-205) (approx.)			Deadline: January settlement filed with taxing jurisdictions (sec. 74.23)	
19	20	21	22	23
Legal Holiday: Martin Luther King, Jr. Day (sec. 995.20) – State Offices Closed				
26	27	28	29	30
DOR posts on website: County and Municipal Revenue and Expenditure Bulletin (approx.)				Deadline: • First property tax installment due – full payment of special assessments, special charges, special taxes required • Last day for municipal treasurers to apply lottery and gaming, first dollar credits to tax bills DNR makes payments in lieu of taxes (stewardship) (sec. 70.114(4)(a))

February 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
2	3	4	5	6
<p>DOR deadline: Complete Annual Assessor Meeting for certification credit</p> <p>DOR posts on website: Lottery and Gaming Credit forms (approx.)</p> <p>Deadline: DOR sends requests for special district boundary updates (approx.)</p> <p>DOA makes payments for municipal services (early Feb)</p>	<p>DOR posts on website:</p> <ul style="list-style-type: none"> • Fallen Protective Service Officer Report (SL-320M, SL-320C) (approx.) • Lottery and Gaming Credit – Mobile Home Report (LC-664) • Lottery and Gaming and First Dollar Credit Report (PA-662) • Municipal Treasurer’s Settlement (PC-501) (approx.) 			<p>DOR deadline: Assessors submit sales information to be included on the Preliminary Assessment to Sales Ratio Report</p> <p>Deadline: Last day of grace period for first property tax installment – full payment of special assessments, special charges, special taxes and personal property required</p>
9	10	11	12	13
				<p>DOR posts on website: Room Tax Report (SL-304) (approx.)</p> <p>DOR produces/posts on website: Final Major Class Comparisons Report for prior year (sec. 70.05)</p> <p>Deadline: Municipalities distribute payments in lieu of taxes (stewardship)</p>
16	17	18	19	20
<p>Legal Holiday: President’s Day (sec. 995.20)</p>	<p>DOR posts on website: Notification rolls and business activity rolls on DOR website</p> <p>Deadline: DOR notifies assessors of manufacturing and telecommunication property to be assessed by DOR during the current assessment year (sec. 70.995)(6))</p>			<p>DOR posts on website: Municipal Financial Reports for municipal and county clerks (approx.)</p> <p>DOR notifies: Assessors of preliminary Assessment to Sales Ratio Reports</p> <p>Deadline: February settlement with taxing jurisdictions (sec. 74.25.)</p>
23	24	25	26	27
<p>DOR posts on website: (Even years only) – Tax District Exemption Summary Report (PC-226) (approx.)</p>				<p>Deadline: Last day for municipalities to request direct payment of lottery and gaming, school tax levy, and first dollar credits</p>

March 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
2	3	4	5	6
DOR deadline: <ul style="list-style-type: none"> Lottery and Gaming and First Dollar Credit Reimbursement Reports and county data files e-file with DOR (sec. 79.10(1m)) Property owners request manufacturing assessment classification for 2025 (sec. 70.995(5)) Manufacturing Real Estate Return (MR) e-file with DOR DOR posts on website: <ul style="list-style-type: none"> 2025 Tax Incremental District Creations 2025 Tax Incremental Districts with Territory Amendments (approx.) Deadline: Property tax exemption requests due to local assessor (sec. 70.11)			DOR posts: Tax Incremental District administrative fees in My Tax Account	DOR deadline: Assessors submit 2025 sales information to be included or excluded from Final Assessment to Sales Ratio Reports to DOR
9	10	11	12	13
				DOR deadline: Assessors submit 2025 PAD changes to DOR
16	17	18	19	20
DOR deadline: <ul style="list-style-type: none"> Fallen Protective Service Officers Report (SL-320m, SL-320c) e-file with DOR County submits treasurer’s tax roll settlement sheets to DOR (sec. 59.25(3e)) 				
23	24	25	26	27
DOR posts on website: <ul style="list-style-type: none"> Tax Increment District Annual Report (PE-300) (approx.) Lottery and gaming credit settlement reports DOR distributes lottery and gaming credit payments – 4th Monday (sec. 79.10 (7m)(b))	DOR notifies: Assessors of Final Assessment to Sales Ratio Reports posted to website			
30	31			
	DOR deadline: <ul style="list-style-type: none"> Municipalities with population <2,500 e-file Municipal Financial Report with DOR (sec. 86.303(5) Wis. Stats.) (Even years only) – Property owners file tax exemption reports with municipality (sec. 70.337(1)) Payments for 2025 Municipal Fee for Manufacturing Property Assessment due to DOR (sec. 70.995(14)) County setttles lottery and gaming special charges with DOR Innovation grant application (SL-405) e-file with DOR 			

April 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
		1	2	3
		<p>DOR deadline: Manufacturing extended real estate return and municipal light, heat & power report due to DOR</p> <p>DOR posts on website:</p> <ul style="list-style-type: none"> • Expenditure Restraint Incentive Program Worksheet (SL-203) (approx.) • Utility Company Asset Report (UT-144) (approx.) • Maintenance of Effort Report (SL-305) (approx.) <p>Deadline: State Board of Assessors notify municipalities of prior year manufacturing assessment objection determinations (sec. 70.995(8)(a))</p> <p>DOT makes quarterly highway aids payment (except counties)</p>		
6	7	8	9	10
	DOR requests updated contact information for local officials (approx.)			DOR issues municipal light, heat & power final assessment notices and billing statement
13	14	15	16	17
		<p>DOR deadline:</p> <ul style="list-style-type: none"> • Email adopted Tax Incremental District (TID) termination resolution and completed TID Final Accounting Date Agreement (Form PE-223) to DOR • Tax Incremental District administrative fees due to DOR <p>Deadline: Lottery and gaming credit settled with taxing jurisdictions (sec. 79.10(7m)(cm)1.c.)</p> <p>DNR makes payments in lieu of taxes (non-stewardship)</p>		
20	21	22	23	24
	Town annual meeting – 3rd Tuesday in April or within 10 days of the 3rd Tuesday in April (sec.60.11(2))			
27	28	29	30	
<p>DOR posts on website: 2026 Municipal Assessment Report (MAR)</p> <p>Board of Review holds annual meeting during 45-day period starting 4th Monday in April (sec. 70.47)</p>			DOR posts on website: Statement of Assessment (SOA) (approx.)	

May 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
				1
				DOR deadline: <ul style="list-style-type: none"> • Municipalities with population >2,500 and counties e-file Municipal Financial Report with DOR (sec. 86.303(5)(d)) • Expenditure Restraint Incentive Program Worksheet (SL-203) e-file with DOR • Assessors provide stratified assessment data to DOR • Room Tax Report (SL-304) e-file with DOR DOR posts reports on website: Active Tax Incremental Districts, and Tax Incremental District Terminations (approx.)
4	5	6	7	8
DOR distributes: <ul style="list-style-type: none"> • Personal property aid payments and sends payment notices (sec. 79.096(4)) • School levy tax credit payments and sends payment notices (sec. 79.10(7m)) Deadline: Local assessor delivers completed assessment roll to clerk – 1st Monday in May (sec. 70.50)				
11	12	13	14	15
DOR deadline: Municipal light, heat & power payment due to DOR (sec. 76.28(3)(c)) (May 10)				DOR deadline: Automatic extension to e-file Municipal Financial Report with DOR (sec. 86.303(5)(c) and (d))
18	19	20	21	22
25	26	27	28	29
Legal Holiday: Memorial Day (sec. 995.20) – State Offices Closed			DOR posts on website: Final Statement of Taxes (SOT) from prior year 2% fire dues normally paid to towns, village and cities end of May through August 1	

June 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
1	2	3	4	5
DOR deadline: Utility Company Asset Report (UT-144) e-file with DOR				
8	9	10	11	12
DOR deadline: <ul style="list-style-type: none">• Statement of Assessment e-file with DOR – 2nd Monday of June or after Board of Review (sec. 70.53)• Municipal Assessment Report (MAR) including net new construction, e-file with DOR (sec. 73.03(5))			DOR posts on website: Video Service Provider Report (SL-311) (approx.) Deadline: Initial meeting of BOR held (45 days from 4th Monday in April)	DOR posts on website: Manufacturing full value rolls DOR mails: Manufacturing Full Value Assessment Notices to taxpayers and municipal clerks Clerks review full value rolls for correct taxation district and taxing jurisdiction identification
15	16	17	18	19
	DOR posts on website: Town, Village, and City Taxes Bulletin (approx.)			Legal Holiday: Juneteenth Day (sec. 995.20)
22	23	24	25	26
29	30			
	Expiration of local cigarette, liquor and malt beverage operator licenses, except in first class cities (secs. 125.04, 125.51, 134.65)			

July 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
		1	2	3
		DOR deadline: <ul style="list-style-type: none">• (Even years only) – Tax District Exemption Summary Report (PC-226) e-file with DOR (sec. 70.337(2))• Tax Incremental District Annual Report (PE-300) e-file with DOR• Maintenance of Effort Report (SL-305) e-file with DOR DOT makes quarterly highway aids payments		
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31
DOR posts to website: First dollar credit settlement reports DOR distributes: <ul style="list-style-type: none">• Exempt computer aid (sec. 79.095(4))• 100% ERIP, 15% county and municipal aid, supplemental county and municipal aid, and utility (sec. 79.02(2)(b))• Video service provider aid (sec. 79.097(3)(b))• School levy tax credit (sec. 79.10(7m))• First dollar credit (sec. 79.10(7m)(c))				DOR deadline: <ul style="list-style-type: none">• Municipalities with a population > 25,000 and counties e-file Combined Annual Financial Report with DOR (sec. 86.303(5)(g))• Provide DOR with form and publication changes for 2026• Municipalities to review preliminary equalized, TID and net new construction values (Aug 1) DOR releases: Preliminary equalized, TID, and net new constuction values for review (Aug 1) Deadline: <ul style="list-style-type: none">• Second installment of property taxes paid to treasurer (sec. 74.11(8))• 2% fire dues paid to towns villages and cities (Aug 1) DOA releases preliminary population estimate

August 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
3	4	5	6	7
2026 Annual Assessor Meeting announced				DOR deadline: Notify DOR of potential errors in the preliminary equalized values, TID values, and net new construction values Last day of grace period for second installment of property taxes paid to treasurer (sec. 74.11(8))
10	11	12	13	14
				DOR posts on our website: 2027 personal property aid estimates DOR releases: 2026 certified equalized, Tax Incremental District and net new construction values (sec. 70.57(1) (a)) 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)
17	18	19	20	21
DOR deadline: Form SL-311 Video Service Provider Report e-file with DOR			DOR deadline: County settles lottery and gaming credit special charges with DOR DOR posts on website: County and Municipal Certificates of Equalized Value (approx.) Deadline: County settles school levy tax and first dollar credits with taxing jurisdictions (sec. 79.10 (7m)(cm)1.b)	
24	25	26	27	28
DOA certifies state tax/charges to county clerk – 4th Monday (sec. 70.60(1))				
31				

September 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
	1	2	3	4
				DOR posts on website: County and Municipal Levy Limit Worksheets (SL-202c and SL-202m) (approx.)
7	8	9	10	11
Legal Holiday: Labor Day (sec. 995.20) – State Offices Closed				
14	15	16	17	18
	DOR posts on website: 2026 revised estimate and 2027 original estimate shared revenue notices (sec. 79.015)			DOR updates and posts on website: Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports
21	22	23	24	25
DOR posts on website: Municipal Debt Limit Report (approx.)				
28	29	30		
		DOR certifies: Percent change in Consumer Price Index (CPI) (sec. 79.05(2m)) (approx.)		

October 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
			1	2
			DOR deadline: <ul style="list-style-type: none"> Request for Chargeback of Refunded or Rescinded Taxes (PC-201) e-file with DOR (sec. 74.41(1)) Request to Share Non-Manufacturing Omitted Taxes (PC-205) e-file with DOR (sec. 74.315) Final Municipal Assessment Report (MAR) e-file with DOR to be used for preliminary major class comparison Late lottery and gaming credit application Lottery credit audit payment due (Admin 20.12(2)(a)(2)) DOR: <ul style="list-style-type: none"> Sends exempt computer aid estimates and video service provider aid estimates Certifies school district equalized values to DPI (sec.121.06m) Certifies/posts on website technical college and special district equalized values (approx.) Sends expenditure restraint budget limit notices to qualifying municipalities Begins notifying municipalities of 2026 municipal fee for manufacturing assessment (sec. 70.995(14)) Posts on website: Tax Incremental Certification Reports (approx.) State Trust Fund notices mailed (during month of October)	
5	6	7	8	9
DOR deadline: Final Municipal Assessment Report (MAR) e-file with DOR to be used for preliminary major class comparison DOR begins production of equated mfg. assessment rolls, omitted property rolls, correction of error rolls, and producing final Statements of Assessment (sec. 70.995 (08)) to post on website DOT makes quarterly highway aids payments				
12	13	14	15	16
Legal Holiday: Columbus Day (sec. 995.2)		DOR posts apportionment forms on website (approx): <ul style="list-style-type: none"> Special district (PC-505) Technical college (PC-401V) State and county (PC-400) 		
19	20	21	22	23
26	27	28	29	30
DOR posts Statistical Reports on website (sec. 73.06) (approx.)				DOR deadline: <ul style="list-style-type: none"> Tech colleges certify levy to municipalities (sec. 38.16(1)) and Form PC-401V e-file with DOR DOR posts on website: 2026 Preliminary Major Class Comparison (Nov 1) and sends 70.05 non-compliance notices to municipalities

November 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
2	3	4	5	6
DOR deadline: <ul style="list-style-type: none"> • 2026 TID creations, territory amendments and base value redetermination documents and fees due to DOR • 2027 TID personal property base value adjustment requests due to DOR Lottery and gaming credit special charges and non-primary resident reports sent to county treasurers and municipal clerks (tax 20.12(2)(a)2) DOR distributes oil pipeline terminal property tax to municipalities (sec. 76.24(2)(am)) Annual Assessor Meeting held November – specific dates to be announced Deadline: Special districts certify tax levy to municipalities				
9	10	11	12	13
	DOR deadline: Municipal light, heat & power installment due to DOR (sec. 76.28(3)(c)) (Nov 10) Deadline: School districts send certified school levy to municipal clerks (sec. 120.12 (3), Wis. Stats.) (Nov 10)	Legal Holiday: Veteran’s Day (sec. 995.20)	DOR posts on website: Tax Increment Worksheet (PC-202) (approx.)	DOR certifies: 74.41 chargebacks and 74.315 omitted taxes to municipalities and other taxing jurisdictions
16	17	18	19	20
DOR deadline: State and County (PC-400) and Special District (PC-505) Apportionment Forms e-file with DOR DOR pays final shared revenue payments and sends notices to municipalities and counties				DOR sends and posts on website: <ul style="list-style-type: none"> • Maximum credit value and maximum credit for lottery and gaming and first dollar credits (sec. 79.10 (2)) • School levy tax credit amount and estimated major state aids (full disclosure)
23	24	25	26	27
DOR posts on website: Statement of Taxes (PA-632a) (approx.)			Legal Holiday: Thanksgiving (sec. 995.20) – State Offices Closed	
30				

December 2026				
Monday	Tuesday	Wednesday	Thursday	Friday
	1	2	3	4
	DOR notifies municipal clerk if Final Municipal Assessment Report (MAR) is not filed			
7	8	9	10	11
				DOR posts on website: Debt Margin Report
14	15	16	17	18
	DOR deadline: County and Municipal Levy Limit Worksheet e-file with DOR	DOR posts on website: <ul style="list-style-type: none"> Updated Manufactured/Mobile Home publication for Lottery and Gaming Credit (Prop 076) (approx.) 2027 Calendar (approx.) 		
21	22	23	24	25
DOR deadline: <ul style="list-style-type: none"> Statement of Taxes filed with DOR (sec. 69.61) Tax Increment Worksheet e-file with DOR Deadline: <ul style="list-style-type: none"> Issue property tax bills 74.09(5)) Tax district clerk delivers roll to refund excess escrow amount within 15 days 			Legal Holiday: Christmas Eve – State Offices Closed	Legal Holiday: Christmas Day (sec. 995.20) – State Offices Closed
28	29	30	31	
		DOR deadline: <ul style="list-style-type: none"> Final or Amended Municipal Assessment Reports (MAR) e-file with DOR 2026 Tax Incremental District project and allocation amendment documents due to DOR 	Legal Holiday: New Year’s Eve – State Offices Closed	