



2017 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 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 State Holiday - Offices Closed General Property Assessment Date (Jan. 1) (sec. 70.10, Wis. Stats.)	3	4 DOR posts on website Lottery and Gaming Credit Forms LC-100, LC-110, LC-220, and LC-400 (approx.)	5	6	7
8	9 DOT makes Quarterly Highway Aids payments	10	11	12	13	14
15	16 State Holiday - Offices Closed	17 Deadline - January Settlement filed with taxing Jurisdictions (Jan. 15) (sec. 74.23, Wis. Stats.)	18 Deadline - February Assessor Certification Exam applications	19	20 DOR posts on website Municipal Financial Reports for municipal and county clerks (approx.)	21
22	23	24	25	26	27	28
29	30 DOR prints and posts on website County and Municipal Revenue & Expenditure Bulletin (approx.)	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 - Complete online Assessor school for certification credit Deadline - Payment in lieu of taxes stewardship payment to DNR				

FEBRUARY 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 First day to charge-back delinquent personal property taxes (sec. 74.42(2), Wis. Stats.) Payments for Municipal Services made by DOA in early Feb.	2 DOR posts on website Lottery and Gaming Credit - Mobile Home report (Form LC-664) DOR posts on website Lottery and Gaming and First Dollar Credit March report (Form PA-662) for County Treasurers	3 DOR posts on website Lottery and Gaming Credit Forms LC-300, LC-310, and LC-320 (approx.) DOR mails Requests for Special District Boundary Updates	4
5	6	7 Last day of grace period for first property tax installment - full payment of special assessments, special charges, special taxes and personal property required	8	9	10 Deadline - Assessor sales information to be included on the preliminary "Assessment to Sales Ratio Report"	11 Assessor Certification Exam
12	13 DOR posts on website Tax Incremental District Annual Report form (PE-300) (approx.)	14 Deadline - DOR notifies Assessor of manufacturing and telecommunication property to be assessed by DOR during the current assessment year (sec. 70.995(6), Wis. Stats.) and posts Notification Rolls to DOR website	15 Deadline - Municipalities distribute Payment in Lieu of Taxes stewardship payments Deadline - March Assessor Certification Exam applications	16	17 DOR posts on website Room Tax Report (SL-304) (approx.)	18
19	20 Legal Holiday (sec. 995.20, Wis. Stats.)	21 Deadline - February Settlement with taxing jurisdictions (sec. 74.25, Wis. Stats.) Deadline - Lottery and Gaming Credit special charges paid to DOR	22 DOR notifies Assessors of preliminary "Assessment to Sales Ratio Reports"	23	24 DOR produces/posts on website Final Major Class Comparisons Report for prior year (sec. 70.05, Wis. Stats.) (approx.)	25
26	27	28 Last day for municipalities to request direct payment of Lottery and Gaming, School Tax Levy, and First Dollar Credits				

MARCH 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Deadline - Lottery and Gaming and First Dollar Credit reimbursement reports & county data files filed with DOR (sec. 79.10 (1m), Wis. Stats.) Deadline - Property owners request Manufacturing assessment classification for 2017 (sec. 70.995(5), Wis. Stats.)	2 DOR posts reports on website: 2016 Tax Incremental Districts Creations; 2016 Tax Incremental Districts with Territory Amendments (approx.)	3	4
5	6	7	8	9	10 Deadline - Assessors submit 2016 sales information to be included or excluded from final "Assessment to Sales Ratio Reports" to DOR	11 Assessor Certification Exam
12	13	14	15 Deadline - County submits state share of taxes to DOA (sec. 74.30(1m), Wis. Stats.) Deadline - County submits Treasurer's tax roll settlement sheets to DOR (sec. 59.25(3)(e), Wis. Stats.) Deadline - May Assessor Certification Exam applications	16	17	18
19	20	21	22	23	24	25
26	27 DOR makes Lottery and Gaming Credit payments - 4th Monday (sec. 79.10 (7m)(b), Wis. Stats.) DOR mails/posts on website Lottery and Gaming Credit payment and settlement reports (approx.)	28	29	30	31 Deadline - Municipalities with population <2,500 filed Municipal Financial Report with DOR (sec. 86.303(5), Wis. Stats.) Deadline (Even Years Only) - Property owners file tax exemption reports with municipality (sec. 70.337(1), Wis. Stats.) Deadline - Payments for 2016 Municipal Fee for Manufacturing Property Assessment due to DOR (sec. 70.995(14), Wis. Stats.)	

APRIL 2017

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

MAY 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	<p>1 Deadline - Municipalities with population >2,500 and counties filed Municipal Financial Report with DOR (sec. 86.303(5)(d), Wis. Stats.) Deadline - Expenditure Restraint Program budget worksheet filed with DOR Deadline - Assessors provide stratified assessment data to DOR Deadline - Local assessor delivers completed Assessment Roll to clerk - 1st Monday in May (sec. 70.50, Wis. Stats.) Deadline - Room Tax Report (SL-304) filed with DOR DOR posts on website 2016 Municipal Assessment Report (MAR), Tax Incremental District Report (TAR), and Exempt Computer Reports (ECR) (approx.)</p>	2	3	4	5	6
7	<p>8 Board of Review holds annual meeting during 30-day period starting 2nd Monday in May (sec.70.47, Wis. Stats.) Deadline - Annual Assessment Report (AAR) filed with DOR within 30 days of Board of Review</p>	9	10	<p>11 DOR posts on website Statement of Assessment (SOA) (approx.)</p>	12	<p>13 Assessor Certification Exam</p>
14	<p>15 Deadline - Automatic extension to file Municipal Financial Report with DOR (sec. 86.303(5)(c) & (d), Wis. Stats.) Deadline - Tax Incremental District Certifications (PE-209) filed with DOR and administrative fee due to DOR Deadline - Annual Tax Incremental District fees due to DOR</p>	16	<p>17 Deadline - June Assessor Certification Exam applications</p>	18	19	20
21	22	23	24	25	<p>26 DOR posts on website final Statement of Taxes (SOT) from prior year</p>	27
28	<p>29 State Holiday - Offices Closed</p>	30	<p>31 2% fire dues normally paid to towns, village and cities end of May through August 1</p>			

JUNE 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 DOR mails letters to municipalities and counties without a Municipal Financial Report on file (approx.)	2 DOR posts reports on website: 2017 Active Tax Incremental Districts; 2017 Tax Incremental Districts Terminations (approx.)	3
4	5	6 Deadline - Initial meeting of BOR held	7	8	9 DOR prints and posts on website Town, Village, and City Taxes bulletin (approx.)	10 Assessor Certification Exam
11	12 Deadline - Statement of Assessment filed with DOR - 2nd Monday of June or after Board of Review (sec. 70.53, Wis. Stats.) Deadline - Exempt Computer Reports filed with DOR (sec. 79.095(2)(a), Wis. Stats.) Deadline - Assessors file Municipal Assessment Report (MAR) & Tax Incremental District Assessment Report (TAR), including net new construction, with DOR (sec. 73.03(5), Wis. Stats.)	13	14 Deadline - July Assessor Certification Exam applications	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30 Expiration of local cigarette, liquor and malt beverage operator licenses, except in first class cities (sec. 125.04, 125.51 & 134.65, Wis. Stats.)	

JULY 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	<p>3 Deadline - Tax Incremental District Annual Report form (PE-300) filed with DOR DOT makes Quarterly Highway Aids payments Deadline (Even Years Only) - Municipal clerks file Tax Exemption Summary Report (PC-226) with DOR (sec. 70.337(2), Wis. Stats.)</p>	4 State Holiday - Offices Closed	5	6	7	8 Assessor Certification Exam
9	10	11	12	13	14	15
16	17	18	19 Deadline - August Assessor Certification Exam applications	20	21	22
23	<p>24 Exempt Computer Aid paid (s. 79.095(4)) 100% ERP, 15% Shared Revenue and School Levy Tax Credit paid (sec. 79.09(4) & 79.10(7m)(a), Wis. Stats.) First Dollar Credit paid (sec. 79.10(7m), Wis. Stats.) DOR sends payment notices to local clerks for Exempt Computer Aid, Shared Revenue, Expenditure Restraint, and School Levy Tax Credit</p>	25	26	27	28	29
30	<p>31 Deadline - Provide DOR with form and publication changes for 2018 DOA releases preliminary population estimates Deadline - Second installment of property taxes paid to treasurer (sec. 74.11 (8), Wis. Stats.) Deadline - Municipalities with a population > 25,000 and counties file Combined Annual Financial Report with DOR (sec. 86.303 (5)(g), Wis. Stats.)</p>					

AUGUST 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 DOR releases preliminary 2017 equalized, Tax Incremental District & net new construction values for review 2% fire dues paid to towns, village and cities	2	3	4	5
6	7 Deadline - Municipalities to review preliminary equalized, TID & net new construction values Last day of grace period for second installment of property taxes paid to treasurer (sec. 74.11 (8), Wis. Stats.)	8	9	10	11	12 Assessor Certification Exam
13	14	15 DOR releases 2017 certified equalized, Tax Incremental District & net new construction values (sec. 70.57(1) (a), Wis. Stats.) Deadline - Towns, villages and cities that received direct payment of School Levy Tax and First Dollar credits forward to County Treasurer (sec. 79.10 (7m)(cm)1.b, Wis. Stats.)	16 Deadline - September Assessor Certification Exam applications	17	18	19
20	21 Deadline - County settles School Levy Tax, Lottery and Gaming and First Dollar Credits with taxing jurisdictions (Aug. 20) (sec. 79.10 (7m)(cm), Wis. Stats.) Deadline - County settles Lottery and Gaming Credit special charges with DOR (Aug. 20)	22	23	24 DOR updates and posts to website Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports	25	26
27	28 DNR certifies state tax to county clerk-4th Monday (sec 70.60(1), Wis. Stats.)	29 DOR posts on website County and Municipal Certificates of Equalized Value	30	31 Deadline - Assessors file amended Exempt Computer reports with DOR to determine 2018 computer aid payments		

SEPTEMBER 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 DOR posts on website Tax Incremental Certification Report	2
3	4 State Holiday - Offices Closed	5	6 DOR posts on website Municipal Debt Limit Report (approx.)	7	8 DOR posts on website County and Municipal Levy Limit worksheets (approx.)	9 Assessor Certification Exam
10	11	12	13	14	15 DOR mails 2017 revised estimate and 2018 original estimate shared revenue and expenditure notices to clerks (sec. 79.015, Wis. Stats.)	16
17	18	19 Municipal Assessors Institute Lake Lawn Resort - Delavan	20 Deadline - October Assessor Certification Exam applications Municipal Assessors Institute Lake Lawn Resort - Delavan	21 Municipal Assessors Institute Lake Lawn Resort - Delavan	22 Municipal Assessors Institute Lake Lawn Resort - Delavan	23
24	25	26	27	28	29	30

OCTOBER 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	<p>2 Quarterly Hwy Aids paid by DOT</p> <p>Deadline - Request for Chargeback of Refunded or Rescinded Taxes (Form PC-201) filed with DOR (Oct. 1) (sec. 74.41(1), Wis. Stats.)</p> <p>Deadline - Request to Share Non-Manufacturing Omitted Taxes (Form PC-205) filed with DOR (Oct. 1) (sec. 74.315, Wis. Stats.)</p> <p>Deadline - Taxpayers file late Lottery and Gaming Credit claim with DOR (Oct. 1)</p> <p>DOR certifies school district equalized values to DPI (sec. 121.06m, Wis. Stats.)</p> <p>Deadline - Final Municipal Assessment Report (MAR) filed with DOR to be used for Preliminary Major Class Comparison</p> <p>DOR mails exempt computer value notices (Oct. 1) (sec. 79.095(3), Wis. Stats.)</p>	<p>3 DOR certifies and posts on website technical college equalized values (approx.)</p> <p>DOR certifies and posts on website Special District Equalized Values (approx.)</p> <p>State Trust Fund notices mailed (during month of October)</p> <p>DOR begins notifying municipalities of 2017 Municipal Fee for Manufacturing Assessment (sec. 70.995(14), Wis. Stats.)</p>	4	5	<p>6 DOR sends Lottery and Gaming Credit audit results to county treasurer and municipal clerk (approx.)</p> <p>DOR posts on website State and County Apportionment (Form PC-400) (approx.)</p>	7
8 Wisconsin Towns Association Annual Convention - Stevens Point	9 Wisconsin Towns Association Annual Convention - Stevens Point	<p>10 DOR begins equating manufacturing assessment rolls and producing final Statements of Assessment (sec. 70.995 (08), Wis. Stats.) to post on DOR website</p> <p>Wisconsin Towns Association Annual Convention - Stevens Point</p>	11	<p>12 Statistical Reports posted on DOR website (sec. 73.06, Wis. Stats.) (approx.)</p>	13	14 Assessor Certification Exam
15	<p>16 DOR posts on website Technical College Apportionment (Form PC-401V) (approx.)</p> <p>Notice of delinquent water and sewer bills sent to property owners (sec. 66.0809(3), Wis. Stats.)</p>	17	<p>18 Deadline - November Assessor Certification Exam applications</p>	<p>19 DOR posts on website Special District Apportionment (Form PC-505) (approx.)</p>	20	21
22	23	24	25	26	27	28
29	30	<p>31 Deadline - Technical colleges certify levy to municipalities (sec. 38.16(1), Wis. Stats.) and Form PC-401V filed with DOR</p> <p>Deadline - 2017 Tax Incremental District creations, territory amendments, and base value redetermination packets (including fees) sent to DOR</p>				

NOVEMBER 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Deadline - DOR distributes oil pipeline terminal property tax to municipal treasurer (sec. 76.24(2)(am), Wis. Stats.) Deadline - Special districts certify tax levy to municipalities (sec. 200.13(1)(L), Wis. Stats.) DOR certifies percent change in Consumer Price Index (sec. 79.05(2m), Wis. Stats.) DOR mails expenditure restraint program budget limit notices to municipalities with a tax rate above 5 mills DOR posts on website Major Class Comparison report and mails non-compliance notices to municipalities	2	3 LGS special charges & non-primary resident reports sent to county treasurers and municipal clerks. (Tax 20.12(2)(a)2)	4
5	6	7	8	9	10 Deadline - School districts send certified school levy to town, village and city clerks (sec. 120.12 (3), Wis. Stats.)	11 Assessor Certification Exam
12	13	14	15 DOR certifies 74.41 charge-backs and 74.315 omitted taxes to municipalities and other taxing jurisdictions Deadline - State and County (Form PC-400) and Special District (Form PC-505) Apportionment filed with DOR Deadline - December Assessor Certification Exam applications	16	17 DOR posts on website Tax Increment Worksheet (approx.)	18
19	20 DOR distributes final shared revenue payments and mails notices to municipalities and counties DOR mails and posts on website maximum credit value and maximum credit for Lottery and Gaming and First Dollar Credits (sec. 79.10 (2), Wis. Stats.) DOR mails and posts on website School Levy Tax Credit amount and estimated major state aids (Full Disclosure)	21	22 DOR posts on website Statement of Taxes (approx.)	23 State Holiday - Offices Closed	24	25
26	27 Annual Assessor meetings held this week	28	29	30		

