

January 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
		1	2	3
		<b>Legal Holiday: New Year's Day (sec. 995.20) – State Offices Closed</b> <ul style="list-style-type: none"> <li>• DOT makes quarterly highway aids payments</li> <li>• General property assessment date (sec. 70.10)</li> </ul>	<b>DOR posts on website:</b> Lottery and Gaming Credit Form (LC-220) (approx.)	
6	7	8	9	10
13	14	15	16	17
<b>DOR posts on website:</b> <ul style="list-style-type: none"> <li>• Request for Chargeback of Rescinded or Refunded Taxes (PC-201) (approx.)</li> <li>• Request for Sharing of Non-Manufacturing Omitted Property Tax (PC-205) (approx.)</li> </ul>		<b>Deadline:</b> January settlement filed with taxing jurisdictions (sec. 74.23)		
20	21	22	23	24
<b>Legal Holiday: Martin Luther King, Jr. Day (sec. 995.20) – State Offices Closed</b>				
27	28	29	30	31
<b>DOR posts on website:</b> County and Municipal Revenue and Expenditure Bulletin (approx.)				<ul style="list-style-type: none"> <li>• First property tax installment due - full payment of special assessments, special charges, special taxes required</li> <li>• Last day for municipal treasurers to apply lottery and gaming, first dollar credits to tax bills</li> <li>• DNR makes payments in lieu of taxes (stewardship) (sec. 70.114(4)(a))</li> </ul>

February 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
<b>3</b> <ul style="list-style-type: none"> <li>• Payments for municipal services made by DOA (early Feb)</li> <li>• First day to charge back delinquent personal property taxes (sec. 74.42(2))</li> <li>• DOR sends requests for special district boundary updates (approx.)</li> <li>• <b>DOR posts on website:</b> Lottery and Gaming Credit Forms (approx.)</li> </ul> <b>DOR deadline:</b> Complete annual Assessor Meeting for certification credit	<b>4</b> <b>DOR posts on website:</b> <ul style="list-style-type: none"> <li>• Fallen Protective Service Officer Report (Form SL-320M, SL-320C) (approx.)</li> <li>• Lottery and Gaming Credit - Mobile Home Report (Form LC-664)</li> <li>• Lottery and Gaming and First Dollar Credit Report (PA-662)</li> <li>• Municipal Treasurer’s Settlement (PC-501) (approx.)</li> </ul>	<b>5</b> <b>DOR posts on website:</b> Fallen Protective Service Officer Report (Form SL-320M, SL-320C) (approx.)	<b>6</b>	<b>7</b> Last day of grace period for first property tax installment – full payment of special assessments, special charges, special taxes and personal property required  <b>DOR deadline:</b> Assessors submit sales information to be included on the Preliminary Assessment to Sales Ratio Report
<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> Municipalities distribute payments in lieu of taxes (stewardship)</li> <li>• <b>DOR posts on website:</b> Room Tax Report (SL-304) (approx.)</li> </ul>	<b>14</b> <ul style="list-style-type: none"> <li>• <b>Deadline:</b> DOR notifies assessors of manufacturing and telecommunication property to be assessed by DOR during the current assessment year (sec. 70.995) (6)) and posts notification rolls and business activity rolls to DOR website</li> <li>• DOR produces/posts on website Final Major Class Comparisons Report for prior year (sec. 70.05) (approx.)</li> </ul>
<b>17</b> <b>Legal Holiday: President’s Day (sec. 995.20)</b>  DOR notifies assessors of preliminary Assessment to Sales Ratio Reports	<b>18</b>	<b>19</b>	<b>20</b> <b>Deadline:</b> February settlement with taxing jurisdictions (sec. 74.25)	<b>21</b> <b>DOR posts on website:</b> Municipal Financial Reports for municipal and county clerks (approx.)
<b>24</b> <b>DOR posts on website:</b> Tax District Exemption Summary Report PC-226 (even years only) (approx.)	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b> <ul style="list-style-type: none"> <li>• Last day for municipalities to request direct payment of lottery and gaming, school tax levy, and first dollar credits</li> <li>• Last day for municipalities and tribes under 5,000 population to apply for the Innovation Planning Grant</li> </ul>

March 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
				* <b>Deadline (Sat, March 1):</b> Property tax exemption requests due to local assessor (sec. 70.11) if the local assessor has Saturday office hours (sec. 990.001(4)(c ))
3	4	5	6	7
<b>DOR deadline:</b> <ul style="list-style-type: none"><li>• Lottery and Gaming and First Dollar Credit Reimbursement Reports and county data files e-filed with DOR (sec. 79.10(1m))</li><li>• Property owners request manufacturing assessment classification for 2025 (sec. 70.995(5))</li><li>• Manufacturing Real Estate Return (MR) filed with DOR</li><li>• Municipal light heat &amp; power gross revenue annual report filed with DOR</li><li>• Assessors submit 2024 sales information to be included or excluded from Final Assessment to Sales Ratio Reports to DOR</li></ul> <b>Deadline:</b> Property tax exemption requests due to local assessor (sec. 70.11) if no office hours on Saturday, March 1 (sec. 990.001(4)(c )) <b>DOR posts in website:</b> <ul style="list-style-type: none"><li>• 2024 Tax Incremental District Creations; 2024 Tax Incremental Districts with Territory Amendments (approx.)</li><li>• Tax Incremental District Annual Report (PE-300) (approx.)</li></ul>		DOR posts Tax Incremental District administrative fees in My Tax Account		
10	11	12	13	14
17	18	19	20	21
<b>DOR deadline:</b> Fallen Protective Service Officers Report (SL-320m, SL-320c) e-filed with DOR				<b>DOR deadline:</b> County submits treasurer’s tax roll settlement sheets to DOR (sec. 59.25(3e))
24	25	26	27	28
DOR makes lottery and gaming credit payments - 4th Monday (sec. 79.10 (7m)(b)) and posts settlement reports				DOR notifies assessors of Final Assessment to Sales Ratio Reports posted to website
31				
<b>DOR deadline:</b> <ul style="list-style-type: none"><li>• Municipalities with population &lt;2,500 e-file Municipal Financial Report with DOR (sec. 86.303(5))</li><li>• (Even Years Only): Property owners file tax exemption reports with municipality (sec. 70.337(1))</li><li>• Payments for 2024 Municipal Fee for Manufacturing Property Assessment due to DOR (sec. 70.995(14))</li></ul>				

April 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
	1	2	3	4
	<b>DOR posts on website:</b> <ul style="list-style-type: none"> <li>• Expenditure Restraint Incentive Program Worksheet (SL-203) (approx.)</li> <li>• Utility Company Asset Report (UT-144) (approx.)</li> <li>• Maintenance of Effort Report (SL-305) (approx.)</li> </ul> <b>Deadline:</b> <ul style="list-style-type: none"> <li>• Chargeback delinquent personal property taxes (sec. 74.42(1))</li> <li>• State Board of Assessors notify municipalities of prior year manufacturing assessment objection determinations (sec. 70.995(8)(a))</li> </ul> <b>DOR deadline:</b> Manufacturing extended real estate return and municipal light, heat & power report due to DOR DOT makes quarterly highway aids payment (except counties)			
7	8	9	10	11
	DOR requests updated contact information for local officials (approx.)		DOR issues municipal light, heat & power final assessment notices and billing statement	
14	15	16	17	18
	Lottery and gaming credit settled with taxing jurisdictions (sec. 79.10(7m)(cm)1.c.) <b>DOR deadline:</b> <ul style="list-style-type: none"> <li>• Email adopted Tax Incremental District (TID) termination resolution and completed TID Final Accounting Date Agreement (Form PE-223) to DOR</li> <li>• Tax Incremental District administrative fees due to DOR</li> </ul> Town annual meeting - 3rd Tuesday in April or within 10 days (sec. 60.11(2)) DNR makes payments in lieu of taxes (non-stewardship)			
21	22	23	24	25
Board of Review holds annual meeting during 45-day period starting 4th Monday in April (sec. 70.47)				
28	29	30		
DOR posts on website: Municipal Assessment Report (MAR)		DOR posts on website: Statement of Assessment (SOA) (approx.)		

May 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
			1	2
			<b>DOR deadline:</b> <ul style="list-style-type: none"> <li>• Municipalities with population &gt;2,500 and counties e-file Municipal Financial Report with DOR (sec. 86.303(5)(d))</li> <li>• Expenditure Restraint Incentive Program Worksheet (SL-203) e-filed with DOR</li> <li>• Assessors provide stratified assessment data to DOR</li> <li>• Room Tax Report (SL-304) e-filed with DOR</li> </ul> <b>DOR posts reports on website:</b> 2025 Active Tax Incremental Districts, and 2025 Tax Incremental District Terminations (approx.)	
5	6	7	8	9
<b>Deadline:</b> Local assessor delivers completed assessment roll to clerk – 1st Monday in May (sec. 70.50) <b>DOR makes:</b> <ul style="list-style-type: none"> <li>• Personal property aid payments and sends payment notices (sec. 79.096(4))</li> <li>• School levy tax credit payments and sends payment notices (sec. 79.10(7m))</li> </ul>				
12	13	14	15	16
<b>DOR deadline:</b> Municipal light, heat & power payment due to DOR (sec. 76.28(3)( c)) (May 10)			<b>DOR deadline:</b> Automatic extension to e-file Municipal Financial Report with DOR (sec. 86.303(5)(c ) and (d))	
19	20	21	22	23
26	27	28	29	30
<b>Legal Holiday: Memorial Day (sec. 995.20) – State Offices Closed</b>			<b>DOR posts on website:</b> 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 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
2	3	4	5	6
DOR deadline: Utility Company Asset Report (UT-144) e-filed with DOR (June 1)				
9	10	11	12	13
<b>DOR deadline:</b> <ul style="list-style-type: none"> <li>Statement of Assessment e-filed with DOR - 2nd Monday of June or after Board of Review (sec. 70.53)</li> <li>Municipal Assessment Report (MAR) including net new construction, e-filed with DOR (sec. 73.03(5))</li> </ul>		<b>Deadline:</b> Initial meeting of BOR held (45 days from 4th Monday in April) DOR posts on website: Video Service Provider Report (SL-311) (approx.)	DOR posts on website: Manufacturing full value rolls	<b>DOR posts on website:</b> <ul style="list-style-type: none"> <li>DOR mails Manufacturing Full Value Assessment Notices to taxpayers and municipal clerks (sec. 70.995(8)(b)1)</li> <li>Clerks review full value rolls for correct taxation district and taxing jurisdiction identification</li> </ul>
16	17	18	19	20
	DOR posts on website: Video Service Provider Report (SL-311) (approx.)		Legal Holiday: Juneteenth Day (sec. 995.20)	
23	24	25	26	27
30				
Expiration of local cigarette, liquor and malt beverage operator licenses, except in first class cities (secs. 125.04, 125.51, 134.65)				

July 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
	1	2	3	4
	<b>DOR deadline:</b> <ul style="list-style-type: none"> <li>Tax District Exemption Summary Report (PC-226) e-filed with DOR (sec. 70.337(2)) <b>(even years only)</b></li> <li>Tax Incremental District Annual Report (PE-300) e-filed with DOR</li> <li>Maintenance of Effort Report (SL-305) due to DOR</li> </ul> DOT makes quarterly highway aids payments	<ul style="list-style-type: none"> <li><b>DOR posts:</b> Innovation Grant application (approx.)</li> </ul>		<b>Legal Holiday: July 4 (sec. 995.20) – State Offices Closed</b>
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	
<ul style="list-style-type: none"> <li>Exempt computer Aid paid (sec. 79.095(4))</li> <li>100% ERIP, 15% county and municipal aid, supplemental county and municipal aid, and utility aid paid (sec. 79.02(2)(b))</li> <li>Video service provider aid paid (sec. 79.097(3)(b))</li> <li>School levy tax credit paid (sec. 79.10(7m))</li> <li>First dollar credit paid (sec. 79.10(7m)(c )) and posts settlement reports</li> </ul>			<b>Deadline:</b> Second installment of property taxes paid to treasurer (sec. 74.11(8)) <b>DOR deadline:</b> <ul style="list-style-type: none"> <li>Municipalities with a population &gt; 25,000 and counties file Combined Annual Financial Report with DOR (sec. 86.303(5)(g))</li> <li>Provide DOR with form and publication changes for 2025</li> </ul> DOA releases preliminary population estimates	

August 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
				1
				<ul style="list-style-type: none"> <li>• 2025 Annual Assessor Meeting announced</li> <li>• 2% fire dues paid to towns, villages, and cities</li> <li>• Municipalities to review preliminary equalized, TID and net new construction values</li> <li>• DOR releases preliminary equalized, Tax Incremental District and net new construction values for review</li> </ul>
4	5	6	7	8
			<ul style="list-style-type: none"> <li>• Last day of grace period for second installment of property taxes paid to treasurer (sec. 74.11(8))</li> <li>• <b>DOR deadline:</b> Notify DOR of potential errors in the preliminary equalized values, TID values, and net new construction values</li> </ul>	
11	12	13	14	15
				<ul style="list-style-type: none"> <li>• <b>Deadline:</b> 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)</li> <li>• <b>DOR releases:</b> 2025 certified equalized, Tax Incremental District and net new construction values (sec. 70.57(1) (a))</li> <li>• <b>DOR posts on our website:</b> 2026 personal property aid estimates</li> <li>• <b>DOR deadline:</b> Form SL-311 Video Service Provider Report e-filed with DOR</li> </ul>
18	19	20	21	22
		<ul style="list-style-type: none"> <li>• <b>Deadline:</b> County settles school levy tax and first dollar credits with taxing jurisdictions (sec. 79.10 (7m)(cm)1.b)</li> <li>• <b>DOR deadline:</b> County settles lottery and gaming credit special charges with DOR</li> <li>• <b>DOR posts on website:</b> County and Municipal Certificates of Equalized Value (approx.)</li> </ul>		
25	26	27	28	28
DOA certifies: state tax/charges to county clerk- 4th Monday (sec. 70.60(1))				



September 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
1	2	3	4	5
Legal Holiday: Labor Day (sec. 995.20) – State Offices Closed			DOR posts on website: County and Municipal Levy Limit Worksheets (SL-202c and SL-202m) (approx.)	
8	9	10	11	12
15	16	17	18	19
DOR posts on website: 2025 revised estimate and 2026 original estimate shared revenue notices (sec. 79.015, Wis. Stats.)			DOR updates and posts on website: Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports	
22	23	24	25	26
DOR posts on website: Municipal Debt Limit Report (approx.)				
29	30			
	DOR certifies: Percent change in Consumer Price Index (CPI) (sec. 79.05(2m)) (approx.)			

October 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
		1	2	3
		<b>DOR deadline:</b> <ul style="list-style-type: none"> <li>Request for Chargeback of Refunded or Rescinded Taxes (PC-201) e-filed with DOR (sec. 74.41(1))</li> <li>Request to Share Non-Manufacturing Omitted Taxes (PC-205) e-filed with DOR (sec. 74.315)</li> <li>Final Municipal Assessment Report (MAR) e-filed with DOR to be used for preliminary major class comparison</li> <li>Late lottery and gaming credit application</li> <li>Lottery credit audit payment due (Admin 20.12(2)(a)(2))</li> </ul> <b>DOR:</b> <ul style="list-style-type: none"> <li>Sends exempt computer aid estimates and video service provider aid estimates</li> <li>Certifies school district equalized values to DPI (sec.121.06m)</li> <li>Certifies and posts on website technical college and special district equalized values (approx.)</li> <li>Sends expenditure restraint budget limit notices to qualifying municipalities</li> <li>Begins notifying municipalities of 2025 municipal fee for manufacturing assessment (sec. 70.995(14))</li> <li>Posts on website: Tax Incremental Certification Reports (approx.)</li> </ul> <b>State Trust Fund notices</b> mailed (during month of October)		
6	7	8	9	10
<ul style="list-style-type: none"> <li>Quarterly Hwy Aids paid by DOT</li> <li>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</li> </ul>				
13	14	15	16	17
<b>Legal Holiday: Columbus Day (sec. 995.2)</b>	<b>DOR posts apportionment forms on website (approx):</b> <ul style="list-style-type: none"> <li>Special District (Form PC-505)</li> <li>Technical College (Form PC-401V)</li> <li>State and County (Form (PC-400)</li> </ul>			
20	21	22	23	24
			DOR posts Statistical Reports on website (sec. 73.06) (approx.)	
27	28	29		31
				<b>DOR deadline:</b> <ul style="list-style-type: none"> <li>Tech colleges certify levy to municipalities (sec. 38.16(1)) and Form PC-401V e-filed with DOR</li> <li>2025 TID creations, territory amendments and base value redetermination documents and fees due to DOR</li> <li>2026 TID personal property base value adjustment requests due to DOR</li> </ul> <b>DOR posts on website:</b> 2025 Preliminary Major Class Comparison (Nov 1)

November 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
3	4	5	6	7
<ul style="list-style-type: none"><li>• Lottery and gaming credit special charges and non-primary resident reports sent to county treasurers and municipal clerks. (Tax 20.12(2)(a)2)</li><li>• DOR distributes oil pipeline terminal property tax to municipalities (sec. 76.24(2)(am))</li><li>• <b>Deadline:</b> Special districts certify tax levy to municipalities</li><li>• Annual Assessor Meeting held November - specific dates to be announced</li></ul>				
10	11	12	13	14
<b>Legal Holiday: Veteran's Day (sec. 995.20)</b>	<ul style="list-style-type: none"><li>• <b>Deadline:</b> School districts send certified school levy to municipal clerks (sec. 120.12 (3), Wis. Stats.) (Nov 10)</li><li>• <b>DOR deadline:</b> Municipal light, heat &amp; power installment due to DOR (sec. 76.28(3) ( c)) (Nov 10)</li></ul>		<b>DOR posts on website:</b> Tax Increment Worksheet (PC-202) (approx.)	DOR certifies 74.41 chargebacks and 74.315 omitted taxes to municipalities and other taxing jurisdictions
17	18	19	20	21
<ul style="list-style-type: none"><li>• <b>DOR deadline:</b> State and County (PC-400) and Special District (PC-505) Apportionment Forms e-filed with DOR</li><li>• DOR pays final shared revenue payments and sends notices to municipalities and counties</li></ul>			<b>DOR sends and posts on website:</b> <ul style="list-style-type: none"><li>• Maximum credit value and maximum credit for lottery and gaming and first dollar credits (sec. 79.10 (2))</li><li>• School levy tax credit amount and estimated major state aids (full disclosure)</li></ul>	<b>DOR posts on website:</b> Statement of Taxes (PA-632a) (approx.)
24	25	26	27	28
			<b>Legal Holiday: Thanksgiving (sec. 995.20) – State Offices Closed</b>	

December 2025				
Monday	Tuesday	Wednesday	Thursday	Friday
1	2	3	4	5
DOR notifies municipal clerk if Final Municipal Assessment Report (MAR) not filed				
8	9	10	11	12
				DOR posts on website: Debt Margin Report
15	16	17	18	19
<b>DOR deadline:</b> <ul style="list-style-type: none"> <li>• County and Municipal Levy Limit Worksheet filed with DOR</li> <li>• Statement of Taxes filed with DOR (sec. 69.61)</li> <li>• Tax Increment Worksheet e-filed with DOR</li> </ul> <b>Deadline:</b> to issue Property tax bills 74.09(5))				<b>DOR posts on website:</b> <ul style="list-style-type: none"> <li>• Updated Manufactured/Mobile Home publication for Lottery and Gaming Credit (Prop 076) (approx.)</li> <li>• 2026 Calendar (approx.)</li> </ul>
22	23	24	25	26
<b>Deadline:</b> 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	<b>DOR deadline:</b> Final or Amended Municipal Assessment Reports (MAR) filed with DOR
29	30	31		
	DOR deadline: 2025 Tax Incremental District project and allocation amendment documents due to DOR	Legal Holiday: New Year’s Eve – State Offices Closed		