



## 2018 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.

**Note:** Assessor exams are now available on demand throughout the year.

### 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.)

### Published by:

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# JANUARY 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	<b>1</b> <b>State Holiday - Offices Closed</b> General Property Assessment Date (Jan. 1) (sec. 70.10, Wis. Stats.)	<b>2</b>	<b>3</b> DOR posts on website Lottery and Gaming Credit Forms LC-100, LC-110, LC-220, and LC-400 (approx.)	<b>4</b>	<b>5</b>	<b>6</b>
<b>7</b>	<b>8</b> DOT makes Quarterly Highway Aids payments	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
<b>14</b>	<b>15</b> <b>State Holiday - Offices Closed</b>	<b>16</b> <b>Deadline</b> - January Settlement filed with taxing Jurisdictions (Jan. 15) (sec. 74.23, Wis. Stats.)	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>
<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b> DOR posts on website Municipal Financial Reports for municipal and county clerks (approx.)	<b>27</b>
<b>28</b>	<b>29</b>	<b>30</b> DOR prints and posts on website County and Municipal Revenue & Expenditure Bulletin (approx.)	<b>31</b> 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 <b>Deadline</b> - Payment in lieu of taxes stewardship payment to DNR			

# FEBRUARY 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				<b>1</b> 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. <b>Deadline</b> - Complete online Assessor school for certification credit	<b>2</b> 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	<b>3</b>
<b>4</b>	<b>5</b> 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	<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>8</b>	<b>9</b> <b>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>	<b>14</b>	<b>15</b> <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), Wis. Stats.) and posts Notification Rolls to DOR website  <b>Deadline</b> - Municipalities distribute Payment in Lieu of Taxes stewardship payments	<b>16</b> DOR posts on website Room Tax Report (SL-304) (approx.) DOR posts on website Tax Incremental District Annual Report form (PE-300) (approx.)	<b>17</b>
<b>18</b>	<b>19</b> <b>Legal Holiday</b> (sec. 995.20, Wis. Stats.)	<b>20</b> <b>Deadline</b> - February Settlement with taxing jurisdictions (sec. 74.25, Wis. Stats.)  <b>Deadline</b> - Lottery and Gaming Credit special charges paid to DOR	<b>21</b>	<b>22</b>	<b>23</b> DOR produces/posts on website Final Major Class Comparisons Report for prior year (sec. 70.05, Wis. Stats.) (approx.) DOR notifies Assessors of preliminary "Assessment to Sales Ratio Reports"	<b>24</b>
<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b> Last day for municipalities to request direct payment of Lottery and Gaming, School Tax Levy, and First Dollar Credits			

# MARCH 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				<b>1</b> <b>Deadline</b> - Lottery and Gaming and First Dollar Credit reimbursement reports & county data files filed with DOR (sec. 79.10 (1m), Wis. Stats.) <b>Deadline</b> - Property owners request Manufacturing assessment classification for 2018 (sec. 70.995(5), Wis. Stats.) <b>Deadline</b> - Property tax exemption requests due to local assessor (sec. 70.11, Wis. Stats.) <b>Deadline</b> - Personal property forms due (sec. 70.35, Wis. Stats.)	<b>2</b> DOR posts reports on website: 2017 Tax Incremental Districts Creations; 2017 Tax Incremental Districts with Territory Amendments (approx.)	<b>3</b>
<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b> DOR posts Tax Incremental District annual fees in My Tax Account	<b>8</b>	<b>9</b> <b>Deadline</b> - Assessors submit 2017 sales information to be included or excluded from final "Assessment to Sales Ratio Reports" to DOR	<b>10</b>
<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b> <b>Deadline</b> - County submits Treasurer's tax roll settlement sheets to DOR (sec. 59.25(3)(e), Wis. Stats.)	<b>16</b>	<b>17</b>
<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
<b>25</b>	<b>26</b> 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.)	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b> DOR notifies Assessors of final "Assessment to Sales Ratio Reports" posted to website	<b>31</b>

# APRIL 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>1</b>	<p><b>2</b></p> <p><b>Deadline</b> - Municipalities with population &lt;2,500 filed Municipal Financial Report with DOR (Mar. 31) (sec. 86.303(5), Wis. Stats.)</p> <p><b>Deadline (Even Years Only)</b> - Property owners file tax exemption reports with municipality (Mar. 31) (sec. 70.337(1), Wis. Stats.)</p> <p><b>Deadline</b> - Payments for 2017 Municipal Fee for Manufacturing Property Assessment due to DOR (Mar. 31) (sec. 70.995(14), Wis. Stats.)</p> <p><b>Deadline</b> - Charge-back delinquent personal property taxes (Apr. 1) (sec. 74.42(1), Wis. Stats.)</p> <p><b>Deadline</b> - State Board of Assessors notify municipalities of prior year Manufacturing assessment objection determinations (Apr. 1) (sec. 70.995 (8)(a), Wis. Stats.)</p> <p>DOT makes quarterly Highway Aids payment (except counties)</p>	<b>3</b>	<p><b>4</b></p> <p>DOR requests updated contact information for local officials (Odd Years Only)</p>	<b>5</b>	<p><b>6</b></p> <p>DOR posts on website Expenditure Restraint Program Worksheet (approx.)</p>	<b>7</b>
<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
<b>15</b>	<p><b>16</b></p> <p>Lottery and Gaming Credit settled with taxing jurisdictions (Apr. 15) (sec. 79.10 (7m)(cm)1.c., Wis. Stats.)</p>	<p><b>17</b></p> <p>Town annual meeting - 3rd Tuesday in April or within 10 days (sec. 60.11(2), Wis. Stats.)</p> <p><b>Deadline</b> - Tax Incremental District annual fees due to DOR</p>	<b>18</b>	<p><b>19</b></p> <p><b>Deadline</b> - Payment in lieu of taxes payment to DNR (non-stewardship)</p>	<b>20</b>	<b>21</b>
<b>22</b>	<p><b>23</b></p> <p>Board of Review holds annual meeting during 45-day period starting 4th Monday in April (sec.70.47, Wis. Stats.)</p> <p><b>Deadline</b> - Annual Assessment Report (AAR) filed with DOR within 30 days of Board of Review</p>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>
<b>29</b>	<b>30</b>					

# MAY 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		<b>1</b> <b>Deadline</b> - Municipalities with population >2,500 and counties filed Municipal Financial Report with DOR (sec. 86.303(5)(d), Wis. Stats.) <b>Deadline</b> - Expenditure Restraint Program budget worksheet filed with DOR <b>Deadline</b> - Assessors provide stratified assessment data to DOR <b>Deadline</b> - Local assessor delivers completed Assessment Roll to clerk - 1st Monday in May (sec. 70.50, Wis. Stats.) <b>Deadline</b> - Room Tax Report (SL-304) filed with DOR DOR posts on website 2018 Municipal Assessment Report (MAR) and Tax Incremental District Report (TAR) (approx.)	<b>2</b> DOR posts reports on website: 2018 Active Tax Incremental Districts; 2018 Tax Incremental Districts Terminations (approx.)	<b>3</b> DOR posts on website Statement of Assessment (SOA) (approx.)	<b>4</b>	<b>5</b>
<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>
<b>13</b>	<b>14</b>	<b>15</b> <b>Deadline</b> - Automatic extension to file Municipal Financial Report with DOR (sec. 86.303(5)(c) & (d), Wis. Stats.)	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>
<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b> DOR posts on website final Statement of Taxes (SOT) from prior year	<b>26</b>
<b>27</b>	<b>28</b> State Holiday - Offices Closed	<b>29</b>	<b>30</b>	<b>31</b> 2% fire dues normally paid to towns, village and cities end of May through August 1		

# JUNE 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 DOR mails letters to municipalities and counties without a Municipal Financial Report on file (approx.)	5	6 Deadline - Initial meeting of BOR held	7	8 DOR prints and posts on website Town, Village, and City Taxes bulletin (approx.)	9
10	11 Deadline - Statement of Assessment filed with DOR - 2nd Monday of June or after Board of Review (sec. 70.53, 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.) Manufacturing full value rolls produced and posted on DOR website. DOR mails Manufacturing Full Value Assessment Notices to taxpayers and municipal clerks (sec. 70.995 (8)(b)1, Wis. Stats.). Clerks review full value rolls for correct taxation district and taxing jurisdiction identification.	12	13	14	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 2018

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



# AUGUST 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			<b>1</b> DOR releases preliminary 2018 equalized, Tax Incremental District & net new construction values for review  2% fire dues paid to towns, village and cities	<b>2</b>	<b>3</b>	<b>4</b>
<b>5</b>	<b>6</b>	<b>7</b> <b>Deadline</b> - 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.)	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b> DOR releases 2018 certified equalized, Tax Incremental District & net new construction values (sec. 70.57(1) (a), Wis. Stats.) <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, Wis. Stats.)	<b>16</b>	<b>17</b>	<b>18</b>
<b>19</b>	<b>20</b> <b>Deadline</b> - County settles School Levy Tax, Lottery and Gaming and First Dollar Credits with taxing jurisdictions (sec. 79.10 (7m)(cm), Wis. Stats.)  <b>Deadline</b> - County settles Lottery and Gaming Credit special charges with DOR	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b> DOR updates and posts to website Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports	<b>25</b>
<b>26</b>	<b>27</b> DOA certifies state tax to county clerk-4th Monday (sec 70.60(1), Wis. Stats.)	<b>28</b>	<b>29</b> DOR posts on website County and Municipal Certificates of Equalized Value	<b>30</b>	<b>31</b>	

# SEPTEMBER 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 <span style="color: red;">State Holiday - Offices Closed</span>	4 DOR posts on website Tax Incremental Certification Report	5 DOR posts on website Municipal Debt Limit Report (approx.)	6	7 DOR posts on website County and Municipal Levy Limit worksheets (approx.)	8
9	10	11 Municipal Assessors Institute Tundra Lodge - Green Bay	12 Municipal Assessors Institute Tundra Lodge - Green Bay	13 Municipal Assessors Institute Tundra Lodge - Green Bay	14 DOR mails 2018 revised estimate and 2019 original estimate shared revenue and expenditure notices to clerks (sec. 79.015, Wis. Stats.) Municipal Assessors Institute Tundra Lodge - Green Bay	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

# OCTOBER 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	<p><b>1</b></p> <p>Quarterly Hwy Aids paid by DOT</p> <p><b>Deadline</b> - Request for Chargeback of Refunded or Rescinded Taxes (Form PC-201) filed with DOR (sec. 74.41(1), Wis. Stats.)</p> <p><b>Deadline</b> - Request to Share Non-Manufacturing Omitted Taxes (Form PC-205) filed with DOR (sec. 74.315, Wis. Stats.)</p> <p><b>Deadline</b> - Taxpayers file late Lottery and Gaming Credit claim with DOR</p> <p>DOR certifies school district Equalized Values to DPI (sec.121.06m, Wis. Stats.)</p> <p><b>Deadline</b> - Final Municipal Assessment Report (MAR) filed with DOR to be used for Preliminary Major Class Comparison</p>	<p><b>2</b></p> <p>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 2018 Municipal Fee for Manufacturing Assessment (sec. 70.995(14), Wis. Stats.)</p>	<p><b>3</b></p>	<p><b>4</b></p>	<p><b>5</b></p> <p>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>	<p><b>6</b></p>
<p><b>7</b></p>	<p><b>8</b></p>	<p><b>9</b></p> <p>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><b>10</b></p>	<p><b>11</b></p>	<p><b>12</b></p> <p>Statistical Reports posted on DOR website (sec. 73.06, Wis. Stats.) (approx.)</p>	<p><b>13</b></p>
<p><b>14</b></p> <p>Wisconsin Towns Association Annual Convention - Stevens Point</p>	<p><b>15</b></p> <p>Notice of delinquent water and sewer bills sent to property owners (sec. 66.0809(3), Wis. Stats.)</p> <p>Wisconsin Towns Association Annual Convention - Stevens Point</p>	<p><b>16</b></p> <p>DOR posts on website Technical College Apportionment (Form PC-401V) (approx.)</p> <p>Wisconsin Towns Association Annual Convention - Stevens Point</p>	<p><b>17</b></p>	<p><b>18</b></p> <p>DOR posts on website Special District Apportionment (Form PC-505) (approx.)</p>	<p><b>19</b></p>	<p><b>20</b></p>
<p><b>21</b></p>	<p><b>22</b></p>	<p><b>23</b></p>	<p><b>24</b></p>	<p><b>25</b></p>	<p><b>26</b></p>	<p><b>27</b></p>
<p><b>28</b></p>	<p><b>29</b></p>	<p><b>30</b></p>	<p><b>31</b></p> <p><b>Deadline</b> - Technical colleges certify levy to municipalities (sec. 38.16(1), Wis. Stats.) and Form PC-401V filed with DOR</p> <p><b>Deadline</b> - 2018 Tax Incremental District creations, territory amendments, and base value redetermination packets (including fees) sent to DOR</p>			

# NOVEMBER 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				<p><b>1</b>  <b>Deadline</b> - DOR distributes oil pipeline terminal property tax to municipal treasurer (sec. 76.24(2)(am), Wis. Stats.)  <b>Deadline</b> - 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 sends 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 (sec. 70.05, Wis. Stats.)</p>	<p><b>2</b>                      LGS special charges &amp; non-primary resident reports sent to county treasurers and municipal clerks (Tax 20.12(2)(a)2)</p>	<b>3</b>
<b>4</b>	<p><b>5</b>                      Annual Assessor meetings held this week</p>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>11</b>	<p><b>12</b>  <b>Deadline</b> - School districts send certified school levy to town, village and city clerks (Nov. 10) (sec. 120.12 (3), Wis. Stats.)                      Annual Assessor meetings held this week</p>	<b>13</b>	<b>14</b>	<p><b>15</b>                      DOR certifies 74.41 charge-backs and 74.315 omitted taxes to municipalities and other taxing jurisdictions   <b>Deadline</b> - State and County (Form PC-400) and Special District (Form PC-505) Apportionment filed with DOR</p>	<p><b>16</b>                      DOR posts on website Tax Increment Worksheet (Form PC-202) (approx.)</p>	<b>17</b>
<b>18</b>	<p><b>19</b>                      DOR distributes final shared revenue payments and sends 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)</p>	<b>20</b>	<p><b>21</b>                      DOR posts on website Statement of Taxes (Form PA-632a) (approx.)</p>	<p><b>22</b>  <b>State Holiday - Offices Closed</b></p>	<b>23</b>	<b>24</b>
<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	

# DECEMBER 2018

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 DOR notifies municipal clerk if Final Municipal Assessment Report (MAR) or Tax Incremental District Assessment Report (TAR) not filed	4	5	6	7	8
9	10 <b>Deadline</b> - Tax District clerks deliver tax roll (Dec. 8) (sec. 74.03, Wis. Stats.)	11 DOR posts on website Debt Margin Report	12	13 DOR posts on website Chargeback and Omitted Tax notices and facsimiles (approx.)	14 <b>Deadline</b> - County and Municipal Levy Limit Worksheet filed with DOR	15
16	17 <b>Deadline</b> - Tax Increment Worksheet is filed with DOR <b>Deadline</b> - Statement of Taxes filed with DOR - 3rd Monday of Dec (sec. 69.61, Wis. Stats.) <b>Deadline</b> - County and Municipal Levy Limit Worksheet filed with DOR (Dec. 15) <b>Deadline</b> - Tax District Clerk delivers roll to refund excess escrow amount within 15 days	18	19	20	21 DOR posts on website updated manufactured/mobile home publication for Lottery and Gaming Credit (Prop 076) (approx.) DOR posts on website 2019 Calendar (approx.)	22
23	24 <b>State Holiday - Offices Closed</b>	25 <b>State Holiday - Offices Closed</b>	26	27 DOR posts on website preprinted January Treasurer's Settlement sheets (approx.)	28 <b>Deadline</b> - 2018 Tax Incremental District project and allocation amendment documents emailed to DOR	29
30	31 <b>State Holiday - Offices Closed</b> <b>Deadline</b> - Final or Amended Municipal Assessment Reports (MAR) & Tax Incremental District Assessment Reports (TAR) filed with DOR					