



Municipal Staff Filing Timeline & Resources

Wisconsin Department of Revenue (R. 3/23)

The Wisconsin Department of Revenue (DOR) is providing this resource for local governments. The dates and role duties are based on state statutes. This is meant to be a guide – we understand your municipality may assign duties differently.

Date	Event
When you take office	<ul style="list-style-type: none"> • Notify the following of your new position – and welcome to local government! <ul style="list-style-type: none"> ○ Wisconsin Department of Revenue – email lgs@wisconsin.gov or request office through MyDORGov ○ County clerk and county treasurer ○ Municipal assessor ○ Wisconsin Elections Commission (WEC) – review the New Clerk Checklist
January 1	<ul style="list-style-type: none"> • Start of the assessment year (sec. 70.10, Wis. Stats.) <ul style="list-style-type: none"> ○ Assessment roll is the basis for the tax roll/tax bills created in December (sec. 70.65, Wis. Stats.) ○ Local assessor starts assessing property for current year ○ Assessment and Tax Roll Instructions for Clerks – completed assessment roll delivered to clerk by first Monday in May ○ Assessor or assessment questions? <ul style="list-style-type: none"> ▪ Call (608) 266-7750 ▪ Email bapdor@wisconsin.gov • Review Wisconsin Department of Revenue's website <ul style="list-style-type: none"> ○ Assessor web page ○ Municipal clerk web page • Review Wisconsin Property Assessment Manual (WPAM) (2023)
January 15	<ul style="list-style-type: none"> • Deadline – January settlement – municipal treasurer files with taxing jurisdictions (sec. 74.23, Wis. Stats.) <ul style="list-style-type: none"> ○ Note: Check with your county treasurer for assistance – they have a computer program that calculates these amounts for you ○ Form PC-500 or pre-printed Form PC-500 ○ Send a copy to the county treasurer – do not send a copy to DOR
January 31	<ul style="list-style-type: none"> • Deadline – First property tax installment due to municipal treasurer (sec. 74.11, Wis. Stats.) <ul style="list-style-type: none"> ○ Full payment of special assessments, special charges, special taxes, and personal property required ○ Last day for municipal treasurers to apply lottery and gaming, and first dollar credits to tax bills (sec. 79.10(10)(bn)2., Wis. Stats.) • Deadline – Wisconsin DOR forms <ul style="list-style-type: none"> ○ Form WT-6 – filing instructions for each employer withholding Wisconsin income tax ○ Form WT-7 (annual) – filing instructions for employers filing annually ○ Form UC-7823-E – quarterly report for unemployment insurance (UI) wage detail information (WI Dept of Workforce Development)
February 2	<ul style="list-style-type: none"> • Deadline – First day to charge-back delinquent personal property taxes (sec. 74.42(1), Wis. Stats.) <ul style="list-style-type: none"> ○ Form PC-200 – send a copy to municipal clerk and each affected taxing jurisdiction ○ Contacts – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892 ○ Email lgs@wisconsin.gov or submit a question through our website ○ Complete chargebacks by April 1
February 15	<ul style="list-style-type: none"> • Deadline – Municipalities distribute payment in lieu of taxes (PILT) (secs. 70.113 and 70.114(4)(b), Wis. Stats.) (Stewardship) <ul style="list-style-type: none"> ○ PILT – created to compensate municipalities and other local taxing jurisdictions, since land owned by the Wisconsin Department of Natural Resources is exempt from property tax • Deadline – DOR posts manufacturing notification rolls to website <ul style="list-style-type: none"> ○ DOR notifies local assessors of manufacturing and telecommunication property to be assessed by DOR during the current assessment year (sec. 70.995(6), Wis. Stats.) ○ Note: It's important to review the notification rolls and notify the Manufacturing & Utility Bureau District Office in your area if any information is missing or incorrect. It's better to catch errors before the assessment roll is finalized for the year.



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<p>February 20</p>	<ul style="list-style-type: none"> • Deadline – February settlement – municipal treasurer settles with taxing jurisdictions (sec. 74.25, Wis. Stats.) <ul style="list-style-type: none"> ○ Treasurer must make payments whether or not the board approved the payments (sec. 74.25(2), Wis. Stats.) ○ Plan ahead – if your board meeting occurs after this date, sign the checks the month before; this way when you receive your settlement figures you can send them out promptly ○ Note: Check with your county treasurer for assistance – they have a computer program that calculates these amounts for you ○ Send a copy to the county treasurer – do not send a copy to DOR
<p>February 28</p>	<ul style="list-style-type: none"> • Last day for municipalities to request direct payment of lottery and gaming, school tax levy, and first dollar credits (sec. 79.10(7m)(cm), Wis. Stats.). (2007 Wisconsin Act 190) • Contact the Local Government Services Bureau (LGS) at lgs@wisconsin.gov to request Form DOA-6456
<p>March 1</p>	<ul style="list-style-type: none"> • Deadline – Manufactured/Mobile Home Lottery and Gaming Credit Report (sec. 79.10(1m), Wis. Stats.) – required annually for municipalities with mobile home municipal permit fees <ul style="list-style-type: none"> ○ Form LC-664 – municipal treasurer e-files through MyDORGov ○ Contacts – Michelle Eikland (608) 266-9457, Nick Foerster (608) 266-0772 ○ Email lgs@wisconsin.gov or submit a question through our website ○ Form PA-118 – Statement of Monthly Municipal Permit Fee (municipal clerk completes Section C) • Deadline – Lottery and Gaming and First Dollar Credit Reimbursement Report (sec. 79.10(1m), Wis. Stats.) – county data files e-filed with DOR <ul style="list-style-type: none"> ○ Form PA-662 – county reports the number of lottery and gaming credit, and first dollar credit claims issued ○ Note: County data files include total amount paid for each municipality • Deadline – Manufacturing assessment classification (sec. 70.995(5), Wis. Stats.) <ul style="list-style-type: none"> ○ Property owners request manufacturing assessment classification for current assessment year – if approved, these properties are assessed by DOR, not local assessor
<p>March 15</p>	<ul style="list-style-type: none"> • Deadline – Municipal Fallen Protective Service Officers Report (sec. 66.0137(5)(d), Wis. Stats.) <ul style="list-style-type: none"> ○ Form SL-320M – required annually for municipalities that had protective services personnel die in the line of duty and paid health insurance premiums for the surviving spouse and dependent children ○ Contacts – Andrea Newman Wilfong (608) 266-8618, Frank Bozich (608) 261-5167 ○ Email lgs@wisconsin.gov or submit a question through our website • Deadline – County submits treasurer's tax roll settlement sheets and current tax roll to DOR (sec. 59.25(3)(e), Wis. Stats.) and (sec. 59.25(3)(e)2, Wis. Stats.) <ul style="list-style-type: none"> ○ Note: County tax rolls include your municipal assessment and tax roll information. Make sure you share your information with the county. • Deadline – Property owner files with municipal clerk Unrelated Business Income Report (sec. 70.339, Wis. Stats.) <ul style="list-style-type: none"> ○ Form PC-227
<p>4th Monday in March</p>	<ul style="list-style-type: none"> • DOR makes lottery and gaming credit payments to county or directly to qualified municipalities (sec. 79.10(7m)(b), Wis. Stats.). County treasurer must settle with each taxing jurisdiction.
<p>March 31</p>	<ul style="list-style-type: none"> • Deadline – Municipal Financial Report (MFR) Form due (sec. 86.303(5), Wis. Stats.) <ul style="list-style-type: none"> ○ Municipalities with a population less than 2,500 – e-file through MyDORGov ○ Form SL-003 (Form C) – for cities and villages (and towns with proprietary funds) ○ Form SL-003T (Form CT) – for towns without proprietary funds ○ Instructions for Form C and Form CT and access to U.S. Census Bureau Annual Financial Report (F-65) ○ Training videos – on e-filing your Municipal Financial Report (MFR) • Deadline – EVEN YEARS ONLY – Tax exemption reports (sec. 70.337(1), Wis. Stats.) <ul style="list-style-type: none"> ○ Form PC-220 – property owners file tax exemption reports with municipality ○ Municipality files report with DOR by July 1 (Form PC-226 – e-file through MyDORGov) • Deadline – Municipal Fee for Manufacturing Property Assessment due (70.995(14), Wis. Stats.)



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April 1	<ul style="list-style-type: none">• Open Book/Board of Review Calendar – available to enter dates• Deadline – Chargeback of delinquent personal property taxes (sec. 74.42(1), Wis. Stats.)<ul style="list-style-type: none">○ Form PC-200 – send a copy to municipal clerk and each affected taxing jurisdiction○ Contacts – Deb Werner (608) 264-6892, Lynn Oldenburg (608) 266-2569○ Email lgs@wisconsin.gov or submit a question through our website• Deadline – State Board of Assessors must notify municipalities of prior year manufacturing assessment objection determinations by April 1 (sec. 70.995(8)(a), Wis. Stats.)
April 15	<ul style="list-style-type: none">• Deadline – Lottery and gaming credit settled by municipal treasurer with taxing jurisdictions (sec. 79.10(7m)(cm)1.c., Wis. Stats.)• Deadline – Tax Incremental District (TID) administrative certification fees due<ul style="list-style-type: none">○ Each year – municipalities must pay \$150 for each active TID○ Pay TID fees in My Tax Account – DOR does not accept paper checks
3rd Tuesday in April	<ul style="list-style-type: none">• Town annual meeting – third Tuesday in April or within 10 days of the third Tuesday in April (sec. 60.11(2), Wis. Stats.)
4th Monday in April	<ul style="list-style-type: none">• Board of Review (BOR) to convene – (sec. 70.47, Wis. Stats.) (45-day period) BOR holds annual meeting during 45-day period starting Fourth Monday in April, but no sooner than seven days after the last day the assessment roll is open for examination (sec. 70.45, Wis. Stats.).<ul style="list-style-type: none">○ Enter Open Book/Board of Review Calendar dates and times on DOR's website○ Assessor or assessment questions?<ul style="list-style-type: none">▪ Call (608) 266-7750▪ Email bapdor@wisconsin.gov○ Review the Guide for Board of Review Members<ul style="list-style-type: none">▪ Form PA-115A – Objection Form for Real Property Assessment▪ Form PA-115B – Objection Form for Personal Property Assessment• BOR Training Requirements – effective since 2022, at least one member must meet the training requirements under state law (sec. 70.46(4), Wis. Stats.)<ul style="list-style-type: none">○ BOR training web page○ PA-107 – Board of Review Member Training Affidavit (e-file through MyDORGov)○ DOR's Board of Review web page – resources, procedures, training, common questions and forms
April 30	<ul style="list-style-type: none">• Deadline – ARPA-SLFRF Annual Project and Expenditure Report (due annually until 2027)<ul style="list-style-type: none">○ Visit DOR's American Rescue Plan Act – State and Local Fiscal Recover Funds (ARPA-SLFRF web page)○ U.S. Treasury – Recipient Compliance and Reporting Responsibilities web page• Deadline – Wisconsin DOR Form (WT-6) – filing instructions for each employer who withholds Wisconsin income tax
1st Monday in May	<ul style="list-style-type: none">• Local assessor delivers completed assessment roll to clerk – first Monday in May (sec. 70.50, Wis. Stats.)<ul style="list-style-type: none">○ Must be delivered prior to the Board of Review meeting○ Clerk examines and corrects assessment roll (sec. 70.52, Wis. Stats.)○ Note: It is important to verify the assessment roll's accuracy at this time. Most of a clerk's tax work and reports depend on the accuracy of the assessment roll.○ Assessment and Tax Roll Instructions for Clerks○ Guide for Board of Review Members



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<p>May 1</p>	<ul style="list-style-type: none"> • Deadline – Municipal Financial Report (MFR) Form (sec. 86.303(5)(d), Wis. Stats.) <ul style="list-style-type: none"> ○ Municipalities with a population of more than 2,500 – e-file through MyDORGov ○ Form SL-003 (Form C) – for cities and villages (and towns with proprietary funds) ○ Form SL-003T (Form CT) – for towns without proprietary funds ○ Instructions for Form C and Form CT and access to U.S. Census Bureau Annual Financial Report (F-65) ○ Training videos – on e-filing your Municipal Financial Report (MFR) • Deadline – Expenditure Restraint Program (ERP) Worksheet (sec. 79.05, Wis. Stats.) <ul style="list-style-type: none"> ○ Required annually for qualified municipalities ○ Form SL-203 – e-file through MyDORGov ○ Instructions available ○ Form SL-204 – expenditure restraint program early payment request ○ Contact – Andrea Newman Wilfong (608) 266-8618 ○ Email lgs@wisconsin.gov or submit a question through our website • Deadline – Room Tax Report (sec. 66.0615, Wis. Stats.) <ul style="list-style-type: none"> ○ Required annually for municipalities with room tax ordinance ○ Form SL-304 – e-file through MyDORGov ○ Contacts – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892 ○ Email lgs@wisconsin.gov or submit a question through our website
<p>May 15</p>	<ul style="list-style-type: none"> • Automatic extension to e-file Municipal Financial Report (MFR) (secs. 73.10, 86.303(5)(c) and (d), Wis. Stats.) <ul style="list-style-type: none"> ○ Form SL-003 (Form C) – for cities and villages (and towns with proprietary funds) ○ Form SL-003T (Form CT) – for towns without proprietary funds ○ Instructions for Form C and Form CT and access to U.S. Census Bureau Annual Financial Report (F-65) ○ Training videos – on e-filing your Municipal Financial Report (MFR) ○ Contacts – Kathleen Springhorn (608) 261-5341, Jonathan Stengel (608) 266-8207 ○ Email lgs@wisconsin.gov or submit a question through our website
<p>1st week of June</p>	<ul style="list-style-type: none"> • End of 45-day period for initial meeting of Board of Review (BOR) <ul style="list-style-type: none"> ○ BOR holds annual meeting during 45-day period starting fourth Monday in April, but no sooner than seven days after the last day the assessment roll is open for examination (sec. 70.47, Wis. Stats.).
<p>2nd Monday in June</p>	<ul style="list-style-type: none"> • Deadline – Statement of Assessment (SOA) – filed annually the second Monday of June or after Board of Review (sec. 70.53, Wis. Stats.) <ul style="list-style-type: none"> ○ Form PA-521C – e-file through MyDORGov ○ Note: Generally, the county files most SOAs. Check with your county real property lister or treasurer to determine who files your municipality's SOA. ○ Assessment and Tax Roll Instructions for Clerks ○ Contacts – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892 ○ Email lgs@wisconsin.gov or submit a question through our website ○ Form PA-106 – allows county to file/transmit reports to DOR (only necessary if county uses file transfer) • Municipal Assessor files Municipal Assessment Report (MAR) – with DOR's Equalization Bureau <ul style="list-style-type: none"> ○ If assessor doesn't file the MAR: <ul style="list-style-type: none"> ▪ Municipality receives a reduced levy limit due to lack of new construction information ▪ Prior year's non-manufacturing full value is certified for the current year, which may result in less tax increment dollars available to the municipality ▪ DOR's Equalization Bureau files a formal complaint against assessor if not filed by deadline • Manufacturing full value rolls posted – on DOR website (sec. 70.995(8)(b)1, Wis. Stats.) <ul style="list-style-type: none"> ○ DOR mails Manufacturing Full Value Assessment Notices to taxpayers and municipal clerks ○ Clerk reviews full value rolls for correct taxation district and taxing jurisdiction identification
<p>June 30</p>	<ul style="list-style-type: none"> • Expiration of local cigarette, liquor and malt beverage operator licenses, except in first class cities (secs. 125.04, 125.51 and 134.65, Wis. Stats.) <ul style="list-style-type: none"> ○ Alcohol Beverage web page ○ Cigarette, Tobacco, and Vapor Products web page



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<p>July 1</p>	<ul style="list-style-type: none"> • Deadline – Tax Incremental District Annual Report – municipal clerk (or delegate) e-files with DOR by July 1 annually (secs. 60.85(6)(f)2, 66.1105(6m)(d)2 and 66.1106(10m)(b), Wis. Stats.) <ul style="list-style-type: none"> ○ Form PE-300 ○ Contact – Kristin Filipiak (608) 266-5708, or (608) 266-7750 ○ Email tif@wisconsin.gov or visit our TIF web page for all TIF forms • Deadline – EVEN YEARS ONLY – Taxation District Exemption Summary Report (sec. 70.337(2), Wis. Stats.) <ul style="list-style-type: none"> ○ Form PC-226 – clerk e-files through MyDORGov ○ Contacts – Kathleen Springhorn (608) 261-5341, Jonathan Stengel (608) 266-8207 ○ Email lgs@wisconsin.gov or submit a question through our website
<p>July 15</p>	<ul style="list-style-type: none"> • Deadline – Wisconsin Liquor Licenses Report (sec. 125.04(4), Wis. Stats.) <ul style="list-style-type: none"> ○ Instructions for online filing (50 or less licenses) or bulk filing (more than 50 licenses to report) ○ You can file updates to your July 15 report throughout the year. For example, after a license premises is sold. ○ Contact – Compliance Bureau (608) 261-5251 or email DORLiquorLicense@wisconsin.gov
<p>4th Monday in July</p>	<ul style="list-style-type: none"> • DOR makes aid payments to Wisconsin municipalities <ul style="list-style-type: none"> ○ Exempt computer aid (sec. 79.095(4), Wis. Stats.) ○ Expenditure Restraint Program (ERP) (100%), ○ County and municipal aid and utility aid (15%) (sec. 79.02(2)(b), Wis. Stats.) ○ Video service provider aid (sec. 79.097(3)(b), Wis. Stats.) ○ School levy tax credit and first dollar credit (sec. 79.10(7m), Wis. Stats.) ○ Note: DOR sends payment notices to local clerks for all state aid and property tax credit payments
<p>July 31</p>	<ul style="list-style-type: none"> • Deadline – Second installment of property taxes paid to county treasurer (sec. 74.11(8), Wis. Stats.) (July 31) • Deadline – Municipalities with a population greater than 25,000 – file Comprehensive Annual Financial Report (CAFR) with DOR (sec. 86.303(5)(g), Wis. Stats.) <ul style="list-style-type: none"> ○ Submit an auditor's opinion within the MFR (Administrative Rule Tax 16) by attaching it in the e-file form ○ If attaching an auditor's opinion after the original filing is submitted, or if previously submitted amounts are amended, you must submit an amended Form C/CT and attach the auditor's opinion using MyDORGov ○ Do not send DOR a copy of your CAFR unless requested • Deadline – Wisconsin DOR Form (WT-6) – filing instructions for each employer who withholds Wisconsin income tax
<p>August 1</p>	<ul style="list-style-type: none"> • DOR posts preliminary equalized, TID and net new construction values for municipalities to review (sec. 70.57(1b), Wis. Stats.)
<p>August 7</p>	<ul style="list-style-type: none"> • Deadline – Notify DOR of potential errors in the preliminary equalized value or TID value (sec. 70.57(1b), Wis. Stats.)
<p>August 15</p>	<ul style="list-style-type: none"> • 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.) <ul style="list-style-type: none"> ○ County then settles school levy tax, lottery and gaming and first dollar credits with taxing jurisdictions • Deadline – Video Service Provider Report (sec. 66.0420(7), Wis. Stats.) <ul style="list-style-type: none"> ○ Form SL-311 – municipal clerk e-files through MyDORGov ○ Each municipality that imposes a video service provider fee must report whether it imposed a fee in the prior year. Do not e-file Form SL-311 if your municipality does not impose a fee. ○ Contacts – Andrea Newman Wilfong (608) 266-8618, Frank Bozich (608) 261-5167 ○ Email lgs@wisconsin.gov or submit a question through our website • DOR releases certified equalized, Tax Incremental District and net new construction values by August 15 (sec. 70.57(1)(a), Wis. Stats.)
<p>August 20</p>	<ul style="list-style-type: none"> • Deadline – August settlement – county treasurer settles with taxing jurisdictions (sec. 74.29, Wis. Stats.) <ul style="list-style-type: none"> ○ Municipal treasurer pays in full all taxes on improvements on leased land that were not previously paid to, or retained by, the taxing jurisdiction (sec. 74.29(2), Wis. Stats.)



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<p>October 1</p>	<ul style="list-style-type: none"> • Deadline – Request for Chargeback of Refunded or Rescinded Taxes (sec. 74.41(1), Wis. Stats.) <ul style="list-style-type: none"> ○ Form PC-201 – municipal clerk e-files through MyDORGov ○ Contacts – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892 ○ Email lgs@wisconsin.gov or submit a question through our website ○ Review the training video and PA-600 – Property Tax Refund Requests and the Chargeback Process • Deadline – Request for Sharing of Non-Manufacturing Omitted Property Tax (sec. 74.315, Wis. Stats.) <ul style="list-style-type: none"> • Form PC-205 – municipal clerk e-files through MyDORGov • Contacts – Deb Werner (608) 264-6892, Lynn Oldenburg (608) 266-2569 • Email lgs@wisconsin.gov or submit a question through our website • Review the training video • Deadline – Final Municipal Assessment Report (MAR) – assessor e-files through MyDORGov. DOR uses data for preliminary major class comparison. • Deadline – Late Lottery and Gaming Credit Applications (sec. 79.10(10)(bm)2., Wis. Stats.) <ul style="list-style-type: none"> ○ Form LC-300 – Late Lottery and Gaming Credit Application ○ Property owners who didn't receive a lottery credit on prior year tax bill can file a late claim for credit • Manufacturing full value rolls posted on DOR website <ul style="list-style-type: none"> ○ DOR's manufacturing bureau begins notifying municipalities of current year municipal fee for manufacturing assessment (sec. 70.995(14), Wis. Stats.) ○ Fee due by March 31 of following year (sec. 70.995(14)(b), Wis. Stats.) • DOR certifies equalized values for school districts, technical colleges and special districts by October 1 • Deadline – Metro sewerage districts certify levy to municipalities (sec. 200.13(5), Wis. Stats.) <ul style="list-style-type: none"> ○ Form PC-505 – special district e-files with DOR ○ These values will auto-fill on the municipality's Statement of Taxes (SOT) and Tax Increment Worksheet (TIW)
<p>2nd Monday in October</p>	<ul style="list-style-type: none"> • DOR begins production of equated manufacturing assessment rolls, omitted property rolls, correction of error rolls, and producing final Statements of Assessment (SOA) to post on DOR website <ul style="list-style-type: none"> ○ Equated real estate and personal property rolls – posted by county (these values used to calculate tax bills) ○ Manufacturing omitted property and correction of error rolls ○ Final SOAs – posted by county
<p>October 30</p>	<ul style="list-style-type: none"> • DOR posts on website Major Class Comparison Report and mails noncompliance notices to municipalities (sec. 70.05(5), Wis. Stats.) <ul style="list-style-type: none"> ○ A municipality is in compliance if each major class is within 10% of DOR's base value of the same class in the same year ○ If not in compliance, a revaluation is necessary
<p>October 31</p>	<ul style="list-style-type: none"> • Deadline – Technical colleges certify levy to municipalities (sec. 38.16(1), Wis. Stats.) <ul style="list-style-type: none"> ○ Form PC-401V – technical college e-files with DOR • Deadline – TID creations, territory amendments and base value redetermination (secs. 66.1105 and 60.23, Wis. Stats.) <ul style="list-style-type: none"> ○ Documents and fees due to DOR – TIF forms ○ Contact – Kristin Filipiak (608) 266-5708, or (608) 266-7750 ○ Email tif@wisconsin.gov or visit our TIF web page • Deadline – Wisconsin DOR Form (WT-6) – filing instructions for each employer who withholds Wisconsin income tax



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<p>November 1</p>	<ul style="list-style-type: none"> • Deadline – Special districts certify levy to municipalities <ul style="list-style-type: none"> ○ Town sanitary districts – sec. 60.77(6)(b), Wis. Stats. ○ Lake districts – sec. 33.30(4)(a), Wis. Stats. ○ Form PC-505 – special district e-files with DOR by November 15 ○ These values will auto-fill on the municipality's Statement of Taxes (SOT) and Tax Increment Worksheet (TIW) • Lottery and gaming credit special charges and nonprimary resident reports sent to county treasurers and municipal clerks (Tax 20.12(2)(a)2) <ul style="list-style-type: none"> ○ Municipal clerk adds the special charges to the property tax bill issued in December • DOR distributes oil pipeline terminal property tax to municipalities (sec. 76.24(2)(am), Wis. Stats.)
<p>November 10</p>	<ul style="list-style-type: none"> • Deadline – School districts send certified school levy to municipal clerks (sec. 120.12 (3), Wis. Stats.) <ul style="list-style-type: none"> ○ These values will auto-fill on the municipality's Statement of Taxes (SOT) and Tax Increment Worksheet (TIW)
<p>November 15</p>	<ul style="list-style-type: none"> • DOR certifies chargebacks and omitted taxes to municipalities and other taxing jurisdictions (sec. 74.41, Wis. Stats., sec. 74.315, Wis. Stats.) <ul style="list-style-type: none"> ○ Each taxing jurisdiction that received a chargeback must pay the municipal treasurer by Feb. 15 ○ Review PA-600 – Property Tax Refund Requests and the Chargeback Process • Deadline to e-file the following apportionment forms – <ul style="list-style-type: none"> ○ Form PC-400 – State and County Apportionment Form filed by county clerk ○ Form PC-505 – Special District Apportionment Form filed by the special district ○ These values will auto-fill on the municipality's Statement of Taxes (SOT) and Tax Increment Worksheet (TIW)
<p>3rd Monday in November</p>	<ul style="list-style-type: none"> • DOR distributes final shared revenue payments and sends notices to municipalities and counties
<p>November 20</p>	<ul style="list-style-type: none"> • DOR sends to municipal clerk and posts on website <ul style="list-style-type: none"> ○ Maximum credit value for lottery and gaming, and first dollar credits (sec. 79.10 (2), Wis. Stats.) ○ School levy tax credit amount and estimated major state aids (full disclosure) ○ DOR certifies the amount of state property tax credits for real estate and personal property allocation
<p>December 15</p>	<ul style="list-style-type: none"> • Deadline – Municipal Levy Limit Worksheet (sec. 66.0602, Wis. Stats.) <ul style="list-style-type: none"> ○ Form SL-202M – municipal clerk e-files in MyDORGov ○ Review the instructions and blank form ○ Contacts – Andrea Newman Wilfong (608) 266-8618, Frank Bozich (608) 261-5167 ○ Email lgs@wisconsin.gov or submit a question through our website
<p>3rd Monday in December</p>	<ul style="list-style-type: none"> • Deadline – Tax Increment Worksheet (sec. 66.1105, Wis. Stats.) <ul style="list-style-type: none"> ○ Form PC-202 – municipal clerk e-files in MyDORGov ○ Required annually for municipalities with tax incremental financing districts ○ The tax increment will auto-fill on the municipality's Statement of Taxes (SOT) ○ Contact – Kathleen Springhorn (608) 261-5341 • Deadline – Statement of Taxes (SOT) (sec. 69.61, Wis. Stats.) <ul style="list-style-type: none"> ○ Form PA-632A – municipal clerk e-files in MyDORGov ○ Contact – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892 ○ Email lgs@wisconsin.gov or submit a question through our website • Deadline – Tax district clerk delivers roll to refund excess escrow amount within 15 days • Deadline to issue property tax bills (sec. 74.09(5), Wis. Stats.) <ul style="list-style-type: none"> ○ Note: Generally, the tax bills are generated by the county. Check with your county to determine who prints the tax bills for your municipality. ○ Instructions for calculations in property tax rolls (Form PC-203) ○ Explanation for Estimates of Fair Market Value for tax bill (Form SL-807)
<p>December 31</p>	<ul style="list-style-type: none"> • Deadline – Final or Amended Municipal Assessment Reports (MAR) local assessor e-files with DOR • Deadline – Tax Incremental District project and allocation amendment documents emailed to DOR <ul style="list-style-type: none"> ○ Documents – TIF forms ○ Contact – Kristin Filipiak (608) 266-5708, or (608) 266-7750 ○ Email tif@wisconsin.gov or visit our TIF web page



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Wisconsin Department of Revenue (R. 3/23)

Topic	Contact Information
Alcohol beverage	<ul style="list-style-type: none"> Phone – (608) 264-4573 Web – Alcohol (revenue.wi.gov/Pages/AlcoholBeverage/home.aspx) Email – DORAlcoholTobaccoEnforcement@wisconsin.gov Tax forms and instructions
Annual Calendar	<ul style="list-style-type: none"> Annual calendar showing events in the State and Local Finance (SLF) reporting year, including filing deadlines Web – Annual calendar (revenue.wi.gov/DORReports/tvccal.pdf)
Assessment or Assessor Questions	<ul style="list-style-type: none"> Assessment and Tax Roll Instructions for Clerks (revenue.wi.gov/DOR%20Publications/pa502.pdf) Phone – (608) 266-7750 Web – Assessors (revenue.wi.gov/Pages/Assessors/home.aspx) Email – bapdor@wisconsin.gov
Board of Review	<ul style="list-style-type: none"> Guide for Board of Review Members (revenue.wi.gov/DOR%20Publications/pb056.pdf) Phone – (608) 266-7750 Web – Board of Review (revenue.wi.gov/Pages/Municipalities/boardofreview.aspx) Email – bapdor@wisconsin.gov
Business Tax Registration	<ul style="list-style-type: none"> Phone – (608) 266-2776 Web – Businesses (revenue.wi.gov/Pages/Businesses/home.aspx) Email – DORBusinessTax@wisconsin.gov
Certificate of Tax-Exempt Status	<ul style="list-style-type: none"> Phone – (608) 266-2776 Instructions for Wisconsin Sales and Use Tax Exemption Certificate Forms – S-211, S-211E Submit a question – DORSalesandUse@wisconsin.gov
Chargeback of Rescinded or Refunded taxes	<ul style="list-style-type: none"> View our training video Review PA-600 – Property Tax Refund Requests and the Chargeback Process Phone – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892 Email – lgs@wisconsin.gov or submit a question through our website
Common Questions	<ul style="list-style-type: none"> Questions and answers for a variety of programs, including property taxes, alcohol beverage, motor fuel , etc. Web – Common Questions (revenue.wi.gov/Pages/FAQS/home.aspx)
Data Visualizations	<ul style="list-style-type: none"> Web – Interactive Data Visualizations (revenue.wi.gov/Pages/Report/Interactive-Data.aspx)
Email Updates	<ul style="list-style-type: none"> Subscribe to DOR E-News lists to stay up-to-date on form postings, due dates and law changes Web – Subscribe to DOR E-News (revenue.wi.gov/Pages/HTML/lists.aspx)
Equalized Values	<ul style="list-style-type: none"> District contacts (revenue.wi.gov/Documents/slfequmap.pdf) Wisconsin's equalized values – overview
Exemption from State Mandates Request	<ul style="list-style-type: none"> Review the General Waiver Review Criteria (sec. 66.0143 Wis. Stats.) and instructions Use Form PA-050 for original/revised requests
Expenditure Restraint Program Worksheet (ERP)	<ul style="list-style-type: none"> Link to Instructions (revenue.wi.gov/DORForms/erp-inst.pdf) Phone – Andrea Newman Wilfong (608) 266-8618 Email – lgs@wisconsin.gov or submit a question through our website
Financial Administration Handbook	<ul style="list-style-type: none"> Phone – (608) 262-9961 Web – Local Government Education (localgovernment.extension.wisc.edu/basic-financial-administration-handbook-now-available-for-purchase/) Email – lgs@extension.wisc.edu



Municipal Staff Filing Timeline & Resources

Wisconsin Department of Revenue (R. 3/23)

Topic	Contact Information
Government E-Services Online Filing	<ul style="list-style-type: none"> Web – Online Services (revenue.wi.gov/Pages/OnlineServices/slfiling.aspx) Web – Government Publications (revenue.wi.gov/Pages/HTML/govpub.aspx)
Governments Web Page	<ul style="list-style-type: none"> Recent news, video resources, common questions, reports, calendar and more Web – Governments (revenue.wi.gov/Pages/Governments/home.aspx)
Manufacturing Assessment Rolls	<ul style="list-style-type: none"> District contacts (revenue.wi.gov/Documents/slfdoc.pdf) Web – Manufacturers (revenue.wi.gov/Pages/Manufacturing/home.aspx)
Motor Fuel	<ul style="list-style-type: none"> Phone – (608) 266-6701 Web – Motor Fuel Tax (revenue.wi.gov/Pages/Businesses/MotorFuel.aspx) Submit a question – DORExciseTaxpayerAssistance@wisconsin.gov
Municipal Clerk web page	<ul style="list-style-type: none"> Web – Municipal clerk – online services, reports, common questions, resources, common forms, manuals and procedures, Tax Incremental Financing (TIF), calendar, recent news and partnerships
Municipal Financial Report – Form C & CT	<ul style="list-style-type: none"> Link to instructions (revenue.wi.gov/DORForms/sl-103.pdf) <ul style="list-style-type: none"> Form C and Form CT and access to U.S. Census Bureau Annual Financial Report (F-65) Training videos – on e-filing your Municipal Financial Report (MFR) Phone – Kathleen Springhorn (608) 261-5341, Jonathan Stengel (608) 266-8207 Email – lgs@wisconsin.gov or submit a question through our website
Municipal Levy Limit Worksheet	<ul style="list-style-type: none"> Link to Instructions (revenue.wi.gov/DORForms/munillinst.pdf) Phone – Andrea Newman Wilfong (608) 266-8618, Frank Bozich (608) 261-5167 Email – lgs@wisconsin.gov or submit a question through our website
Municipal Manufacturing Assessment Fees	<ul style="list-style-type: none"> Sec. 70.995(14)(a), Wis. Stats. – DOR annually imposes a fee in an amount equal to the equalized value of the manufacturing property located in the municipality multiplied by a rate that is determined annually by DOR, so that the total amount collected is sufficient to pay for 50% of the budgeted costs to DOR (due by March 31) Phone – (608) 266-7750 Email – otas@wisconsin.gov
My DOR Government Account (MyDORGov)	<ul style="list-style-type: none"> Form filing with DOR's State and Local Finance Division (assessment, shared revenue, property tax forms) Phone – (608) 266-7750 (for system help) Email – otas@wisconsin.gov (for system help) or lgs@wisconsin.gov (for municipal contact changes) Web – MyDORGov login (ww2.revenue.wi.gov/VaultExternal/index.html) Online help – Using My DOR Government Account (revenue.wi.gov/Pages/FAQS/slf-vault.aspx)
My Tax Account (MTA)	<ul style="list-style-type: none"> Filing sales and use, withholding and motor fuel returns with DOR's Income, Sales and Excise Tax Division (IS&E) Paying balances due – including TIF payments, Room Tax penalty payments Phone – (608) 261-5338 (for system help) Email – DORMyTaxAccountHelp@wisconsin.gov Web – My Tax Account login (tap.revenue.wi.gov/mta/ /) Online help – My Tax Account – Contact Us (revenue.wi.gov/Pages/FAQS/mta-contact.aspx)
Omitted Property Tax – Request for Sharing of Non-Manufacturing Omitted Property	<ul style="list-style-type: none"> Common Questions – Sharing Non-Manufacturing Omitted Taxes (revenue.wi.gov/Pages/FAQS/slf-nmomittx.aspx) Review the training video Phone – Deb Werner (608) 264-6892, Lynn Oldenburg (608) 266-2569 Email – lgs@wisconsin.gov or submit a question through our website
Property Assessment	<ul style="list-style-type: none"> Property Assessment Process Guide for Municipal Officials (revenue.wi.gov/DOR%20Publications/pb062.pdf) Assessment and Tax Roll Instructions for Clerks (revenue.wi.gov/DOR%20Publications/pa502.pdf) Phone – (608) 266-7750 Email – otas@wisconsin.gov or bapdor@wisconsin.gov



Municipal Staff Filing Timeline & Resources

Wisconsin Department of Revenue (R. 3/23)

Topic	Contact Information
Property Taxes and Bills	<ul style="list-style-type: none"> • Property Tax Refund Requests and the Chargeback Process (revenue.wi.gov/DOR%20Publications/pa600.pdf) • Phone – (608) 264-6892 or (608) 266-2569 • Email – lgs@wisconsin.gov
Publications	<ul style="list-style-type: none"> • Assessment, property tax, tax incremental financing, lottery credit and other SLF publications • Web – Government Publications (revenue.wi.gov/Pages/HTML/govpub.aspx#property)
Reports	<ul style="list-style-type: none"> • Published data for State and Local Finance (SLF) programs • Web – Reports (revenue.wi.gov/Pages/Report/Home.aspx)
Sales, Use and Withholding Tax	<ul style="list-style-type: none"> • Phone – (608) 266-2776 • Email – DORSalesandUse@wisconsin.gov or DORWithholdingTax@wisconsin.gov • Web – Sales and Use Tax (revenue.wi.gov/Pages/SalesAndUse/Home.aspx) Withholding (revenue.wi.gov/Pages/Withholding/home.aspx)
School, Special District and Technical College Equalized Values	<ul style="list-style-type: none"> • Phone – (608) 264-6892 • Email – lgs@wisconsin.gov
State Board of Assessors (BOA)	<ul style="list-style-type: none"> • Appeal Guide for manufacturing assessments • Phone – (608) 266-3845 • Web – Manufacturers (revenue.wi.gov/Pages/Manufacturing/home.aspx)
State Debt Collection (SDC)	<ul style="list-style-type: none"> • Statewide Debt Collection (SDC) User Guide (revenue.wi.gov/Documents/debcoll5.pdf) • MTA User Guide – State Debt Collection (revenue.wi.gov/Documents/SDCUserGuide.pdf) • Phone – (608) 264-0344 • Email – SDC@wisconsin.gov • Web – State Debt Collection (revenue.wi.gov/Pages/HTML/debtcoll.aspx)
Tax Incremental Financing (TIF)	<ul style="list-style-type: none"> • Tax Incremental Financing (TIF Manual) (revenue.wi.gov/DOR%20Publications/tif-manual.pdf) • Phone – Kristin Filipiak (608) 266-5708, or (608) 266-7750 • Email tif@wisconsin.gov • Web – TIF web page for all TIF forms (revenue.wi.gov/Pages/SLF/tif.aspx)
Tax Refund Intercept Program (TRIP)	<ul style="list-style-type: none"> • Tax Refund Intercept Program (TRIP) – User Guide revenue.wi.gov/Documents/newusrguide.pdf) • Phone – (608) 264-0344 • Email – DORAgencyCollections@wisconsin.gov • Web – TRIP (revenue.wi.gov/Pages/ISE/trip-home.aspx)
Town, Village and City Forms	<ul style="list-style-type: none"> • Web – All DOR Town, Village and City Forms – revenue.wi.gov/Pages/Form/govtvc-Home.aspx • Web – Government E-Services Online Filing – revenue.wi.gov/Pages/OnlineServices/slffiling.aspx
Town, Village and City Tax Bulletin	<ul style="list-style-type: none"> • Provides a summary of the general property full values (equalized values), property taxes and rates for each Wisconsin town, village and city. It is posted in June annually for the prior year. • Web – revenue.wi.gov/Pages/Report/tvc-bulletin.aspx
Training Page	<ul style="list-style-type: none"> • Link to local government, My DOR Gov Account, My Tax Account, and other training and webinars • Web – Training (revenue.wi.gov/Pages/Training/Home.aspx)
Wisconsin State Statutes	<ul style="list-style-type: none"> • Search for specific topics and statutes • Web – Search statutes (docs.legis.wisconsin.gov/statutes)
Withholding Tax Forms	<ul style="list-style-type: none"> • Web – Withholding Tax Forms (revenue.wi.gov/Pages/Form/with-home.aspx)