Chapter 4
The Assessment Cycle and Dates Governing Assessment

The assessment cycle along with the assessment process dates are determined by state law and the assessment type. The governing body is responsible for selecting the type of assessment for each assessment year. State law requires the assessor to complete certain responsibilities each year for all assessment types. Other responsibilities are dependent on the type of assessment.

Assessments fall into two categories: maintenance and revaluation.

- Maintenance: copying the assessment roll from the previous year and updating the property record for changes: new construction, combining or splitting of parcels, remodeling, demolition, annexation and zoning changes, changes in classification.
    - These changes may, or may not, result in a change in value; nonetheless each of these requires updates to the property record.
    - Accurate assessments depend on current, accurate data.
    - The ongoing maintenance and updating of information are important responsibilities for all assessors.
- Revaluation: sometimes maintenance is not enough to meet the requirements of fair and uniform assessments. At these times, a revaluation is needed that brings all assessments to full value under sec. 70.32, Wis. Stats.
    - This is necessary periodically because economic conditions are constantly changing.
    - Some municipalities revalue all properties every year to recognize annual economic changes.
    - The tasks required to accomplish a revaluation are dependent on the quality of the property record data and how well the valuation model replicates market influences.

The IAAO Technical Standards on Mass Appraisal of Real Property offers the following option to gather necessary data for accurate and uniform assessments:

> ***"3.3.5 Alternative to Periodic On-site Inspections***
>
> *Provided that initial physical inspections are timely completed and that an effective system of building permits or other methods of routinely identifying physical changes is in place, jurisdictions may employ a set of digital imaging technology tools to supplement field re-inspections with a computer-assisted office review. These imaging tools should include the following:*
>
> - *Current high-resolution street-view images (at a sub-inch pixel resolution that enables quality grade and physical condition to be verified)*
> - *Orthophoto images (minimum 6" pixel resolution in urban/suburban and 12" resolution in rural areas, updated every 2 years in rapid growth areas, or 6–10 years in slow growth areas)*
> - *Low level oblique images capable of being used for measurement verification (four cardinal directions, minimum 6-inch pixel resolution in urban/suburban and 12-inch pixel resolution in rural areas, updated every 2 years in rapid growth areas or, 6–10 years in slow growth areas). These tool sets may incorporate change detection techniques that compare building dimension data (footprints) in the CAMA system to georeferenced imagery or remote sensing data from sources (such as LiDAR [light detection and ranging]) and identify potential CAMA sketch discrepancies for further investigation.*

> *Assessment jurisdictions and oversight agencies must ensure that images meet expected quality standards. Standards required for vendor-supplied images should be spelled out in the Request for Proposal (RFP) and contract for services, and images should be checked for compliance with specified requirements. For general guidance on preparing RFPs and contracting for vendor-supplied services, see the Standard on Contracting for Assessment Services [IAAO 2008]. In addition, appraisers should visit assigned areas on an annual basis to observe changes in neighborhood condition, trends, and property characteristics. An on-site physical review is recommended when significant construction changes are detected, a property is sold, or an area is affected by catastrophic damage. Building permits should be regularly monitored and properties that have significant change should be inspected when work is complete."*

Sec. 70.05, Wis. Stats., provides the required full value compliance cycle and when a municipality must complete a revaluation. See Chapter 6. However, a full revaluation is recommended if the municipality has not conducted a full revaluation in the past ten years; or if the property record data is out-of-date; or when assessment values are not uniform and at full value under sec. 70.32, Wis. Stats. Other, less extreme situations may arise, when maintenance is not enough, but the expense of a full revaluation is not justified. Perhaps a full revaluation was conducted in the past five years and property record data is accurate, yet certain neighborhoods seem to be increasing or decreasing in value faster than others. Or perhaps the property record data is reasonably reliable, but the governing body wants exterior viewings conducted to ascertain what's happening in various neighborhoods, or for some other compelling reason (for example, the effect of flood damage). Each of these situations requires a different work effort on the part of the assessor.

Table 4-1 summarizes the assessor's responsibilities associated with different levels of revaluation along with the assessor's annual maintenance responsibilities. The table is not an exhaustive list of all assessor responsibilities but serves as a starting point for planning the assessment cycle.

Administration of the property tax in Wisconsin requires cooperation between state and local government officials and among the various functional units within a municipality. Coordination is required due to multiple inter-dependent tasks and processes. The assessor must be familiar with the statutes and dates governing the assessment process, as well as the property tax-related roles of various public officials and governmental units. Figure 4-1 in the second half of this chapter outlines the assessment cycle and the time frame for completion of each phase, along with statutory references.

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
DOR Recommends Completion When	PRC outdated or inaccurate, *or* assessment uniformity is poor, *or* full revaluation not done in 10 years, *or* assessment uniformity is poor *or* reassessment is required per statute 70.75	Most PRC information can be verified by exterior inspection *and* full revaluation was completed within the past 6-9 years	PRC is deemed reliable *and* full revaluation completed within past 5 years *and* assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable *and* revaluation was completed within past 5 years *and* assessment level during previous assessment year is within acceptable parameters
Real Property Affected	All property	All property	Changes identified in column D PLUS Analysis of problem strata identified from previous assessment year	Annexed properties Change in exemption status Demolitions and fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land Study	On-site inspection	On-site inspection	As necessary	As necessary
Inspect Exterior	All buildings	All buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review	Buildings w/changes	Buildings w/changes
Inspect Interior (see Notification Process in Ch 5 and Data Collection in Ch 9)	All buildings	Buildings with changes	Buildings with changes	Buildings with changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As needed	As needed	As needed
Sketch	All primary buildings	As needed	As needed	As needed
Analyze Neighborhoods, Property Types, and Trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review Classifications	Required	Required	Required	Required
Validate Usability of Sales	Required	Required	Required	Required
Verify Sales Attributes (Ch 7 and 9)	Required	Required	Required	Required
Parcels to be Valued	All parcels	All parcels	Parcels with changes	Parcels with changes
Review/Revalue Properties	All parcels	All parcels	Parcels with changes	Parcels with changes
Assessment Level	Full value	Full value	Aggregate assessment level or full value as appropriate	Aggregate assessment
Mail Notice of Change in Assessment	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Add Omitted Property to Roll-70.44	Required	Required	Required	Required
Correct Errors in Roll-70.43	Required	Required	Required	Required
Hold open book / attend BOR (minimum 7 days between open book and BOR-70.47	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

Work Procedures for Assessors

Preparation and Preliminary Work (Prior to January 1)

Obtain Assessment Forms

Prior to beginning the assessments, the assessor must obtain the appropriate forms. The forms used in the assessment process are prescribed by DOR and are available from the county. Among the forms that must be acquired are the assessment roll, PRCs, statements for property subject to occupational taxes, tax exemption reports, Municipal Assessment Report, and assessment notices.

The assessor must also have current copies of Volumes 1 and 2 of the WPAM.

Acquire Aerial Photos, Soil Surveys, and Other Maps

The assessor needs a complete set of up-to-date maps showing each parcel of property to ensure each is correctly described and property is not omitted from assessment. Aerial photos and soil surveys are also needed for use in classifying and grading agricultural, swamp, and forest lands. Maps are generally available through the county, aerial photos can be obtained through the USDA, NRCS or the State Department of Transportation (DOT), and soil surveys are available from the Soil Conservation Service. See the Appendix for additional sources of maps.

Review Real Estate Transfer Returns

Grantor and grantee social security numbers and phone numbers from Real Estate Transfer Returns (RETRs) are confidential under sec. 77.265, Wis. Stats. RETR information is ~~are~~ available to the assessor on DOR's My Tax Account (MTA) ~~Provide Assessment Data (PAD)~~ site.

RETR information is ~~are~~ valuable to the assessor for analyzing assessment equity, providing data on market value and economic trends, and for maintaining accurate legal descriptions. They notify the assessor that property has changed hands, indicate the price of the sale, provide a legal description of the property conveyed, and indicate financing terms and conditions.

Assessors must verify and analyze each sale to determine its suitability for inclusion in market sales analysis (when it meets the criteria of an arm's-length transaction) and in sales/ratio analysis. See Chapter 10 for additional information. Assessors complete this process as sales occur throughout the year and enter assessment information into the Provide Assessment Data (PAD).

A review of the legal description contained on the transfer return alerts the assessor to land splits or parcels combined through the sale. Where a parcel's boundaries are changed, it is necessary to prepare a new legal description and to note any changes on the assessment maps and other property records. A new parcel number must also be assigned. The real property lister assigns parcel numbers and can also be contacted for assistance in preparing legal descriptions.

The assessor must verify the data contained on each transfer return. This is done to determine if the sale is an arm's-length transaction, learn the terms of the sale, determine whether the sale price included personal property, and learn if any other special circumstances affected the sale. Once the sales that are not arm's-length are eliminated, the assessor can utilize the remaining data to perform sales analyses.

Analyze Sales Data and Conduct Sales Ratio Studies

The assessor must stratify and analyze sales by performing assessment/sales ratio studies. This procedure is described in detail in Chapter 10. This is done to determine the assessment level, and to check the equity of the assessments, both within classes (land vs. improvements, new improvements vs. old improvements, etc.), and between classes of property (residential vs. agricultural, etc.). Through analysis of the sales the assessor can determine whether inequities exist in the assessments of certain types of properties and correct any problems found. The assessment level must be determined to ensure new construction is assessed at the same level as other property.

Obtain Copies of Building Permits

To be continually aware of construction and major remodeling activities occurring in the municipality, it is important that the assessor receive copies of all building permits issued. The assessor should inspect each property on which a building permit is issued and update the records and assessment accordingly. Where construction or remodeling is not completed by the January l assessment date, it should be noted on the PRC and rechecked the next year for additional changes. Records should be kept of all building permits issued, and the information should be posted on the PRCs.

Identify Zoning Changes and Other Land Use Factors

The assessor must be aware of planning, zoning, restrictive covenants, and other controls affecting land use, development, and value. The assessor must maintain a zoning map, and any changes occurring should be noted on the map and on the PRCs. Where sales indicate zoning changes or other planning action such as proposal of a new highway, a freeze on building permits, a sewer moratorium, etc., are affecting property values in a given area, the assessments should be reviewed and adjusted accordingly.

Obtain Market, Cost and Income Data

Sec. 70.32, Wis. Stats., requires property be valued from the best information that can be obtained. The assessor should contact realtors to obtain additional information on sales for use in the market approach and collect property income and expense data for use in the income approach. Builders and contractors in the area should also be contacted for local construction costs. This data can be used to verify the cost schedules in Volume 2 and determine whether adjustments are warranted in the local modifier.

Formulate a Plan for Viewing Properties

Prior to beginning fieldwork, the assessor should develop a plan for viewing properties. Notification requirements take time to complete. Send the first round of notices approximately one month prior to the desired dates of inspection to ensure adequate time for distribution. When requesting view of a property for purposes of data collection, assessors must provide notice to the property owner. DOR recommends sending the Request to View Property Notice (PR-300) under sec. 70.05(4n), Wis. Stats., through regular mail and allowing 14 calendar days for a response. In addition, during a revaluation, contact shall be supplemented with a notice in the local paper or a notice included with a recent tax bill. This supplementary contact during revaluation also helps assessors avoid trespass.

If property owners do not respond to the initial contact, an optional next step is to obtain consent or denial to view the property in person. If the property owner is unavailable, leave a door hanger listing contact information. For any remaining unresponsive property owners, send the PR-300 under sec. 70.05(4n), Wis. Stats., through certified mail. Allow 14 calendar days to respond. Record denials by maintaining a list.

If property owners remain who have not responded with an affirmative consent or denial to the request to view the property, the following options are:
- Use the next best information available (see Chapter 9) to establish a supportable valuation
- Use the special inspection warrant (see the Appendix for the warrant template) to gain view if the next best information is insufficient to develop a supportable valuation
- Note the lack of response and opportunity to view the property at the BOR, if applicable
- Right to enter a property may be exercised once per year if the statutory requirements in the section Avoiding Trespass, page 5-10, are met

Field Work (June-April)

Review Agricultural Classification

Because the use of agricultural parcels can change frequently, the assessor must review the classification of these parcels on an annual basis to determine whether land classified as agricultural in the prior year is still being used for agricultural purposes. The assessor can send the Agricultural Classification Conservation Program Information Request form (PR-324) if enrollment in a qualifying Tax 18 agricultural program is not clear. The form collects information on the use of land for conservation programs as of January 1 and requests property owners return the completed form to the assessor's office no later than March 1. See Chapter 14 and the Tax 18 section for additional information.

View and Value of Real Estate

To maintain equitable assessments, it is essential the assessor maintain current and complete records on every property in the municipality. A property record file (paper or electronic) must be created for each new parcel resulting from land splits, or new construction. Where demolitions or remodeling have occurred, the assessor must update the record cards and assessments. The data collected by the assessor should be sufficient to allow use of all three approaches to value, as deemed appropriate. Once the property has been appraised, there should be final review to ensure that it is relative to similar properties.

Proceed with the standard assessment discovery, listing and valuation processes as described by state law and the WPAM. The following are sources of information the assessor can consider with the best sources listed first:

1. Request a view of the property (see the Notification Process section on page 5-10)
2. View the property from a public area such as a road
3. Request data from the property owner (e.g., construction contracts, leases, operating expenses, receipts, blueprints, video and/or photographs of the improvements, etc.)
4. Obtain other information, (e.g., sales listing information and building permits)

If these sources of information do not allow the assessor to develop a value, an interior view is required. As an example, if the property has no prior improvement inspection, there is no view of the property from a public area and the property owner has provided no information. With this type of unique situation, the assessor may request a special inspection warrant under sec. 66.0119, Wis. Stats. This option should be used only when necessary. Obtaining a special inspection warrant requires three forms:

- An affidavit detailing the facts giving rise to the need for a warrant
- The special inspection warrant. The warrant also advises the homeowner of the lawful basis for the inspection of his home and describe the search's proper limits including identification of the assessor as one with the authority to search.
- Return of Officer

The completed affidavit and warrant should be brought to a local magistrate (i.e., municipal judge or court commissioner). Contact the local clerk of courts to determine hours when a magistrate is available. The local magistrate determines whether or not facts exist to support the issuance of the warrant. If so, the warrant is signed by the magistrate. The assessor and peace officer or sheriff may then execute the search. After completion of the search, the official paperwork (endorsement on warrant and return of officer) should be completed and filed by the assessor. See the Appendix for sample special inspection warrant forms.

Office Work

Complete the Assessment Roll (March April)

After having reviewed the assessments in the field and making any changes as necessary in the property records and assessments, the assessor completes the assessment roll. For real estate, the class code, acreage, and assessment for each parcel are entered in the real estate section of the assessment roll. The assessments entered in the roll should match those shown on the PRCs.

When completing the assessment roll, the assessor must correct any errors existing from the previous assessment year. Property omitted from assessment in previous years (up to two years) shall also be entered in the assessment roll. The procedure for entering omitted property in the assessment roll is described in Chapter 7.

Once the assessments are completed, the assessor totals each page of the assessment roll and completes the Roll Summary.

Send Out Notices of Changed Assessment (April)

Once the assessments have been completed, under state law the assessor is responsible for mailing assessment notices to property owners whose assessments have changed from the previous year's assessment. State law requires the assessor to notify property owners by ordinary mail when the assessment of any taxable property changes from the prior year. The notice must be sent at least 15 days before the meeting of the local Board of Review (BOR) or board of assessors. If the municipality conducts a revaluation under sec. 70.05, Wis. Stats., the notice must be sent at least 30 days before the meeting of the BOR or board of assessors. The notice must contain the amount of the changed assessment and the time, date, and place of the meeting of the BOR or board of assessors. Effective January 1, 2020, the assessor is not required to provide notice if land is classified as agricultural land, as defined in sec. 70.32(2)(c)1g., Wis. Stats., for the current year and previous year and the difference between the assessments is $500 or less. See sec. 70.365, Wis. Stats. Effective January 1, 2021, the notice shall include the following: Under Wisconsin law, generally, the assessor may not change the assessment of property based solely on the recent arm's-length sale of the property without adjusting the assessed value of comparable properties in the same market area. For information on the assessment of real properties that have recently sold, visit the Internet site of the Department of Revenue at https://www.revenue.wi.gov/Pages/ERETR/data-home.aspx. The state prescribed notice is available on the DOR website.

The assessor must attach the *Assessor's Affidavit* (PA-533) to the assessment roll that the notices have been mailed as required under sec. 70.365, Wis. Stats.

In addition, the assessor shall send a notice to a property owner who is being assessed for omitted property in any of the 2 previous years or for the correction of an error for the previous year. The notice must be mailed regardless of the amount of increase. In addition to the changed assessment, the notice shall provide information regarding the property owner's appeal rights at the BOR, and the date, time and location of the BOR meeting(s).

Turn Assessment Roll Over to Clerk

(On or before the 1st Monday of May; last Monday in July for 2nd class cities with Board of Assessors; 2nd Monday in October for 1st class cities with Board of Assessors)

Except in cities of the 1st class and in 2nd class cities that have a board of assessors under sec. 70.075, Wis. Stats., the assessor is required to deliver the completed assessment roll and all sworn statements to the local clerk on or before the first Monday in May under sec. 70.50, Wis. Stats. Before the BOR, the assessor completes and signs the Assessor's Affidavit, attached to the roll. Once the Assessor's Affidavit is signed, the assessor cannot impeach the affidavit, and the assessor's value must be accepted as correct unless the testimony of sworn witnesses proves otherwise.

Attend All Hearings Before the BOR

(During the 45-day period starting the 4th Monday of April; Beginning the 2nd Monday of April for County Assessors)

Sec. 70.48, Wis. Stats., requires the assessor or the assessor's authorized representative attend all hearings before the BOR, without order or subpoena, and under oath submit to examination and fully disclose to the BOR information concerning the assessment in question. The assessor should be prepared to take all books, papers, records, etc. to the BOR meeting to explain how the assessments were derived. The assessor's role at the BOR meetings is described in Chapter 20.

Complete the Municipal Assessment Report

Assessors must annually file a Municipal Assessment Report (PR-001) with DOR no later than the second Monday of June.

Note for New Assessors

It is recommended new assessors, in the first year of performing assessments, limit themselves to placing new construction on the roll, deleting buildings removed, and completing the assessment roll and various reports previously discussed. Entering new construction on the assessment roll includes collecting data on each building constructed or remodeled since the previous January 1, completing a PRC, and estimating the value of the building using the same methods and procedures used by the previous assessor, if feasible. Adjustments may be required on those properties the assessor feels are radically out of line; however, attempts to make extensive changes in the first year of assessing may not be the most practical policy.

If a new assessor, after evaluating the existing assessment situation in a municipality, feels there are extensive inequities in the assessments, this fact should be brought to the attention of the local governing body. The Supervisor of Equalization for the district should also be contacted to help determine the best way to remedy the situation. In some cases, a complete revaluation of the municipality may be the only alternative. Chapter 6 discusses revaluation and the various alternatives available to a municipality considering revaluation.

Where it is not feasible to perform a revaluation or otherwise correct extensive inequities during the current assessment year, the new assessor may be hesitant to sign the assessment roll for that year. This is understandable since liability for all assessments rests with the assessor once the roll has been signed. Should the assessor refuse to sign the assessment roll, defense of those assessments then becomes the responsibility of the municipality, as determined by the courts in the case of *Bass v. Fond du Lac County,* 60 Wis. 516, 19 N.W. 526 (1884). For additional information on this, see Chapter 21.

Figure 4-1
Calendar of Events

Property Assessments and Tax Levies

This list of events is not all-inclusive but identifies significant deadlines and timeframes

Period or Date	Statutory Reference	Subject
Prior to January 1	70.01	Calendar year is basis of general property tax
	70.05(1)	Necessity for assessor by election
	70.05(1)	Assessor to be certified
	19.01	Form of oath
	60.31(1), 60.31(3), 61.21 & 62.09(4)	When taken: this oath must be taken within five days after appointment in towns and villages or within ten days of appointment in cities. Elected assessors in towns, villages, and cities must take and file the oath within five days of June 1. The clerk of the taxation district is empowered to administer the oath
	73.03(2a) & 70.32(1)	Assessors shall use and defer to the WPAM including complying with statutory and administrative rules and procedures.
	70.32(1)	Obtain real property value knowledge
	70.10	When to make assessments: the assessor should begin work as soon as possible after June 1 or completion of BOR, whichever is later, to assess all property as of the close of January 1 each year.
(Available November to February)	73.06(1)	Attend DOR annual assessor meeting
	69.63	Receive sales transfer returns for posting of assessed values
	77.265	Confidentiality of grantor and grantee social security numbers and phone numbers
	70.09(3)	Receive tax forms from DOR
February 1	70.40, 70.42(2) & 70.421(2)	Deadline for submitting occupational tax forms to Manufacturing & Utility Bureau From: Iron Ore Concentrations; Coal dock operators; Crude oil refinery operators
Prior to February 15	70.995(6)	DOR notifies local assessor of property assessed as manufacturing
January-April	70.32(2)	Assessor enters values in assessment roll
	70.43(2) & 70.43(4)	Assessor makes corrections for errors of preceding year
	70.44(1) & 70.44(3)	Assessor values property omitted in 2 most recent years and corrects roll
	70.32(2) & 70.09(3)	Keep assessment records as work progresses. In other parts of this manual are shown accepted assessment methods, records, and record systems, etc. which are essential to a good assessment and an adequate defense.
March 1	70.995(12)(a) 70.995(12)(b)	Manufacturers Property forms
	70.365	Mail notices of changed real property assessments
First Monday in April	70.10	Assessment is to be completed
	70.50	County assessor delivers assessment rolls to municipal clerks

Period or Date	Statutory Reference	Subject
Second Monday of April	70.47(3)(a)	County BOR
April, May, June	70.995(8)(b)	Notification of full value manufacturing assessments to owners and to respective municipalities
April and on-going	70.45	Delivery of assessment roll to clerk for open examination
May, June, July, August	70.995(8)(c) 70.995(8)(d)	Objection to manufacturing valuation must be filed with State Board of Assessors (BOA) with-in 60 days of issuance of assessment
On or before first Monday of May	70.50	Delivery of assessment roll to clerk* *Except in cities of the 1st class and in 2nd class cities that have a board of assessors under s. 70.075
April and on going	70.52 70.49(1)	Clerk examines roll and makes necessary corrections Assessor signs affidavit in assessment roll
April	70.365	Assessor attaches statement regarding notices of changed assessment
During the 45-day period beginning the Fourth Monday of April	70.47(1) 70.47(3) 70.47(3)(ag) 70.48	BOR: time and place of meeting BOR receives assessment roll at first session Shall receive the assessment roll and sworn statements from the clerk. Shall be in session at least 2 hours for taxpayers to appear and examine the assessment roll and other assessment data. If the assessment roll is not completed at the time of the first meeting, the board shall adjourn for the time necessary to complete the roll and shall post a written notice on the outer door of the place of meeting stating the time to which the meeting is adjourned. Assessor attends first session of BOR Assessor to attend BOR to offer sworn oral testimony
May	70.48 70.47(12) 70.53 70.65	Clerk to make corrections ordered by BOR BOR sends notice of decision; clerk prepares affidavit of mailing Clerk prepares aggregate statement of assessments Clerk transcribes listings and valuations into tax rolls
After BOR	70.73(1m)	Discovery of palpable errors after BOR has adjourned
Second Monday of June	73.03(5) & 66.1105(6)(a)	Send Municipal Assessment Report to DOR (submit estimate if roll is not final)
August 1	70.57(1b)	DOR publishes preliminary equalized value
August 15	70.57(1) 70.57(1m) 70.575	Determination of full values of each county, city, village, and town of the state by DOR DOR notifies each county and taxation district of its equalized value Full value state assessment by DOR

Period or Date	Statutory Reference	Subject
On or before 4th Monday in August	70.60(1)	Department of Administration (DOA) apportions state tax to counties
15 days prior to annual county board meeting	73.06(5)	DOR makes separate report to county board of property value in each taxation district
Annual county board meeting	70.62(1)	Determination of county tax to be levied for the year
10 days after county board meeting	70.63(1)	Apportionment of county and state taxes to towns, villages, and cities within the county
On or Before October 15	70.64(3)	Equalized Value appeals from county or taxation district
October and November	70.56(1) 70.56(2)	Lost assessment roll and new assessment Lost tax roll
November	69.62	County clerk to file statement of taxes and indebtedness with DOR
November and on-going	70.995(8)(e)	DOR equated manufacturing assessment roll delivered to local clerk
November 20	79.10	Clerk receives notification of tax credit from DOR's LGS
December	70.73(1)	Correction of tax roll and assessment roll before delivery to treasurer
Third Monday of December or before	70.65(5) & 74.03	Clerk delivers tax roll to treasurer
December	70.73(3) 69.60 69.61	Correction of tax and assessment roll after delivery to treasurer Clerk files statement of taxes and indebtedness with county clerk Clerk files statement of taxes with DOR

End of Assessment Year