



# Municipal Staff Filing Timeline & Resources

## Wisconsin Department of Revenue (R. 3/24)

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"> <li>• <b>Notify the following of your new position</b> – and welcome to local government!               <ul style="list-style-type: none"> <li>○ Wisconsin Department of Revenue – email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or request office in <a href="#">MyDORGov</a></li> <li>○ County clerk and county treasurer</li> <li>○ Municipal assessor</li> <li>○ <a href="#">Wisconsin Elections Commission</a> (WEC) – review the <a href="#">New Clerk Checklist</a></li> </ul> </li> </ul>
January 1	<ul style="list-style-type: none"> <li>• <b>Start of the assessment year</b> (sec. <a href="#">70.10</a>, Wis. Stats.)               <ul style="list-style-type: none"> <li>○ Assessment roll is the basis for the tax roll/tax bills created in December (sec. <a href="#">70.65</a>, Wis. Stats.)</li> <li>○ Local assessor starts assessing property for current year</li> <li>○ <a href="#">Assessment and Tax Roll Instructions for Clerks</a> – completed assessment roll delivered to clerk by first Monday in May</li> <li>○ Assessor or assessment questions?                   <ul style="list-style-type: none"> <li>▪ Call (608) 266-7750</li> <li>▪ Email <a href="mailto:bapdor@wisconsin.gov">bapdor@wisconsin.gov</a></li> </ul> </li> </ul> </li> <li>• <b>Review Wisconsin Department of Revenue's website</b> <ul style="list-style-type: none"> <li>○ <a href="#">Assessor web page</a></li> <li>○ <a href="#">Municipal clerk web page</a></li> </ul> </li> <li>• <b>Review <a href="#">2024 Wisconsin Property Assessment Manual (WPAM)</a></b></li> </ul>
January 15	<ul style="list-style-type: none"> <li>• <b>Deadline – January settlement</b> – municipal treasurer files with taxing jurisdictions (sec. <a href="#">74.23</a>, Wis. Stats.)               <ul style="list-style-type: none"> <li>○ <b>Note:</b> Check with your county treasurer for assistance – they can calculate the amounts for you</li> <li>○ Form <a href="#">PC-500</a> or pre-printed Form <a href="#">PC-500</a></li> <li>○ Send a copy to the county treasurer – <b>do not</b> send a copy to DOR</li> </ul> </li> </ul>
January 31	<ul style="list-style-type: none"> <li>• <b>Deadline – First property tax installment due to municipal treasurer</b> (sec. <a href="#">74.11</a>, Wis. Stats.)               <ul style="list-style-type: none"> <li>○ Full payment of special assessments, special charges, special taxes, and personal property required</li> <li>○ Last day for municipal treasurers to apply lottery and gaming, and first dollar credits to tax bills (sec. <a href="#">79.10(10)(bn)2</a>, Wis. Stats.)</li> </ul> </li> <li>• <b>Deadline – Wisconsin DOR forms</b> <ul style="list-style-type: none"> <li>○ Form <a href="#">WT-6</a> – filing <a href="#">instructions</a> for each employer withholding Wisconsin income tax</li> <li>○ Form <a href="#">WT-7</a> (annual) – filing <a href="#">instructions</a> for employers filing annually</li> <li>○ Form <a href="#">UC-7823-E</a> – quarterly report for unemployment insurance (UI) wage detail information (<a href="#">WI Dept of Workforce Development</a>)</li> </ul> </li> </ul>
February 2	<ul style="list-style-type: none"> <li>• <b>Deadline – First day to charge-back delinquent personal property taxes</b> (sec. <a href="#">74.42(1)</a>, Wis. Stats.)               <ul style="list-style-type: none"> <li>○ Form <a href="#">PC-200</a> – send a copy to municipal clerk and each affected taxing jurisdiction</li> <li>○ Contacts – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892</li> <li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li> <li>○ Complete chargebacks by April 1</li> </ul> </li> </ul>
February 15	<ul style="list-style-type: none"> <li>• <b>Deadline – Municipalities distribute payment in lieu of taxes (PILT)</b> (secs. <a href="#">70.113</a> and <a href="#">70.114(4)(b)</a>, Wis. Stats.) (<a href="#">Stewardship</a>)               <ul style="list-style-type: none"> <li>○ PILT – compensates municipalities and other local taxing jurisdictions for land exempt from property tax because it is owned by the Wisconsin Department of Natural Resources</li> </ul> </li> <li>• <b>Deadline – DOR posts manufacturing notification rolls to website</b> <ul style="list-style-type: none"> <li>○ DOR notifies local assessors of manufacturing and telecommunication property to be assessed by DOR during the current assessment year (sec. <a href="#">70.995(6)</a>, Wis. Stats.)</li> <li>○ <b>Note:</b> Review the <a href="#">notification rolls</a> and notify the <a href="#">Manufacturing &amp; Utility Bureau District Office</a> 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.</li> </ul> </li> </ul>



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



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<b>April 1</b>	<ul style="list-style-type: none"><li>• <b>Open Book/Board of Review Calendar</b> – <a href="#">available to enter dates</a></li><li>• <b>Deadline – Chargeback of delinquent personal property taxes</b> (sec. <a href="#">74.42(1)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">PC-200</a> – send a copy to municipal clerk and each affected taxing jurisdiction</li><li>○ Contacts – Deb Werner (608) 264-6892, Lynn Oldenburg (608) 266-2569</li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li></ul></li><li>• <b>Deadline – State Board of Assessors</b> must notify municipalities of prior year manufacturing assessment objection determinations by April 1 (sec. <a href="#">70.995(8)(a)</a>, Wis. Stats.)</li></ul>
<b>April 15</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Lottery and gaming credit settled by municipal treasurer with taxing jurisdictions</b> (sec. <a href="#">79.10(7m)(cm)1.c.</a>, Wis. Stats.)</li><li>• <b>Deadline – Tax Incremental District (TID) administrative certification fees due</b><ul style="list-style-type: none"><li>○ Each year – municipalities must pay \$150 for each active TID</li><li>○ Pay fees in <a href="#">My Tax Account</a> – DOR does not accept paper checks</li></ul></li><li>• <b>Deadline – Tax Incremental District (TID) termination</b> – email DOR the following:<ul style="list-style-type: none"><li>○ Adopted termination resolution</li><li>○ Form <a href="#">PE-223</a> – Terminated TID Final Accounting Submission Date Agreement</li></ul></li></ul>
<b>3rd Tuesday in April</b>	<ul style="list-style-type: none"><li>• <b>Town annual meeting</b> – third Tuesday in April or within 10 days of the third Tuesday in April (sec. <a href="#">60.11(2)</a>, Wis. Stats.)</li></ul>
<b>4th Monday in April</b>	<ul style="list-style-type: none"><li>• <b>Board of Review (BOR) to convene</b> – (sec. <a href="#">70.47</a>, 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. <a href="#">70.45</a>, Wis. Stats.).<ul style="list-style-type: none"><li>○ Enter <a href="#">Open Book/Board of Review Calendar</a> dates and times on DOR's website</li><li>○ Assessor or assessment questions?<ul style="list-style-type: none"><li>▪ Call (608) 266-7750</li><li>▪ Email <a href="mailto:bapdor@wisconsin.gov">bapdor@wisconsin.gov</a></li></ul></li><li>○ Review the <a href="#">Guide for Board of Review Members</a><ul style="list-style-type: none"><li>▪ Form <a href="#">PA-115A</a> – Objection Form for Real Property Assessment</li><li>▪ Form <a href="#">PA-115B</a> – Objection Form for Personal Property Assessment</li></ul></li></ul></li><li>• <b>BOR Training Requirements</b> – at least one member must meet the training requirements under state law (sec. <a href="#">70.46(4)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ BOR training <a href="#">web page</a></li><li>○ <a href="#">PA-107</a> – Board of Review Member Training Affidavit (e-file in <a href="#">MyDORGov</a>)</li><li>○ DOR's Board of Review <a href="#">web page</a> – resources, procedures, training, common questions and forms</li></ul></li></ul>
<b>April 30</b>	<ul style="list-style-type: none"><li>• <b>Deadline – ARPA-SLFRF Annual Project and Expenditure Report</b> (due annually until 2027)<ul style="list-style-type: none"><li>○ Visit DOR's American Rescue Plan Act – State and Local Fiscal Recover Funds <a href="#">(ARPA-SLFRF)</a> web page</li><li>○ U.S. Treasury – <a href="#">Recipient Compliance and Reporting Responsibilities web page</a></li></ul></li><li>• <b>Deadline – Wisconsin DOR Form (WT-6)</b> – filing <a href="#">instructions</a> for each employer who withholds Wisconsin income tax</li></ul>
<b>1st Monday in May</b>	<ul style="list-style-type: none"><li>• <b>Local assessor delivers completed assessment roll to clerk</b> – first Monday in May (sec. <a href="#">70.50</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Must be delivered prior to the Board of Review meeting</li><li>○ Clerk examines and corrects assessment roll (sec. <a href="#">70.52</a>, Wis. Stats.)</li><li>○ <b>Note:</b> 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.</li><li>○ <a href="#">Assessment and Tax Roll Instructions for Clerks</a></li><li>○ <a href="#">Guide for Board of Review Members</a></li></ul></li></ul>



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<b>May 1</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Municipal Financial Report (MFR) Form</b> (sec. <a href="#">86.303(5)(d)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Municipalities with a population of more than 2,500 – e-file in <a href="#">MyDORGov</a></li><li>○ Form <a href="#">SL-003</a> (Form C) – for cities and villages (and towns with proprietary funds)</li><li>○ Form <a href="#">SL-003T</a> (Form CT) – for towns without proprietary funds</li><li>○ Instructions for <a href="#">Form C</a> and <a href="#">Form CT</a> and access to U.S. Census Bureau Annual Financial Report (<a href="#">F-65</a>)</li><li>○ <a href="#">Training videos</a> – on e-filing your Municipal Financial Report (MFR)</li></ul></li><li>• <b>Deadline – Expenditure Restraint Program (ERP) Worksheet</b> (sec. <a href="#">79.05</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Required annually for qualified municipalities</li><li>○ Form <a href="#">SL-203</a> – e-file in <a href="#">MyDORGov</a></li><li>○ <a href="#">Instructions</a></li><li>○ Form <a href="#">SL-204</a> – expenditure restraint program early payment request</li><li>○ Contact – Andrea Newman Wilfong (608) 266-8618</li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li></ul></li><li>• <b>Deadline – Room Tax Report</b> (sec. <a href="#">66.0615</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Required annually for municipalities with room tax ordinance</li><li>○ Form <a href="#">SL-304</a> – e-file in <a href="#">MyDORGov</a></li><li>○ Contacts – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892</li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li></ul></li></ul>
<b>May 15</b>	<ul style="list-style-type: none"><li>• <b>Automatic extension to e-file Municipal Financial Report (MFR)</b> (secs. <a href="#">73.10</a>, <a href="#">86.303(5)(c)</a> and <a href="#">(d)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ E-file in <a href="#">MyDORGov</a></li><li>○ Form <a href="#">SL-003</a> (Form C) – for cities and villages (and towns with proprietary funds)</li><li>○ Form <a href="#">SL-003T</a> (Form CT) – for towns without proprietary funds</li><li>○ Instructions for <a href="#">Form C</a> and <a href="#">Form CT</a> and access to U.S. Census Bureau Annual Financial Report (<a href="#">F-65</a>)</li><li>○ <a href="#">Training videos</a> – on e-filing your Municipal Financial Report (MFR)</li><li>○ Contacts – Kathleen Springhorn (608) 261-5341, Jonathan Stengel (608) 266-8207</li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li></ul></li></ul>
<b>1st week of June</b>	<ul style="list-style-type: none"><li>• <b>End of 45-day period for initial meeting of Board of Review (BOR)</b><ul style="list-style-type: none"><li>○ 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. <a href="#">70.47</a>, Wis. Stats.).</li></ul></li></ul>
<b>2nd Monday in June</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Statement of Assessment (SOA)</b> – filed annually the second Monday of June or after Board of Review (sec. <a href="#">70.53</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">PA-521C</a> – e-file in <a href="#">MyDORGov</a></li><li>○ <b>Note:</b> Generally, the county files most SOAs. Check with your county real property lister or treasurer to determine who files your municipality's SOA.</li><li>○ <a href="#">Assessment and Tax Roll Instructions for Clerks</a></li><li>○ Contacts – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892</li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li><li>○ Form <a href="#">PA-106</a> – allows county to file/transmit reports to DOR (only necessary if county uses file transfer)</li></ul></li><li>• <b>Municipal Assessor files Municipal Assessment Report (MAR)</b> – e-file in <a href="#">MyDORGov</a><ul style="list-style-type: none"><li>○ If assessor doesn't file the MAR:<ul style="list-style-type: none"><li>▪ Municipality receives a reduced levy limit due to lack of new construction information</li><li>▪ Prior year's non-manufacturing full value is certified for the current year, which may result in less tax dollars available to the municipality</li><li>▪ DOR's Equalization Bureau files a formal complaint against assessor if not filed by deadline</li></ul></li></ul></li><li>• <b>Manufacturing full value rolls posted</b> – on DOR <a href="#">website</a> (sec. <a href="#">70.995(8)(b)1</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ DOR mails Manufacturing Full Value Assessment Notices to taxpayers and municipal clerks</li><li>○ Clerk reviews full value rolls for correct taxation district and taxing jurisdiction identification</li></ul></li></ul>
<b>June 30</b>	<ul style="list-style-type: none"><li>• <b>Expiration of local cigarette, liquor and malt beverage operator licenses</b>, except in first class cities (secs. <a href="#">125.04</a>, <a href="#">125.51</a> and <a href="#">134.65</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Alcohol Beverage <a href="#">web page</a></li><li>○ <a href="#">Cigarette, Tobacco, and Vapor Products</a> web page</li></ul></li></ul>



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<b>July 1</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Tax Incremental District Annual Report</b> – municipal clerk (or delegate) e-files in <a href="#">MyDORGov</a> by July 1 annually (secs. <a href="#">60.85(6)(f)2</a>, <a href="#">66.1105(6m)(d)2</a> and <a href="#">66.1106(10m)(b)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">PE-300</a></li><li>○ Contact – (608) 266-7750</li><li>○ Email <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a> or visit our <a href="#">TIF web page</a> for all TIF <a href="#">forms</a></li></ul></li><li>• <b>Deadline – 2023 Personal Property Value Report</b> – municipal clerk e-files in <a href="#">MyDORGov</a> by July 1, 2024 – one time report (sec. <a href="#">79.0965</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">PA-551</a> – <a href="#">instructions</a>, <a href="#">common questions</a></li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a></li></ul></li><li>• <b>Deadline - Maintenance of Effort Report (MOE)</b> – every municipal and county clerk must e-file in <a href="#">MyDORGov</a> by July 1 annually (sec. <a href="#">66.0608(2m)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">SL-305</a></li><li>○ Prior to filing – the persons in charge of providing law enforcement and fire/EMS services must provide the appropriate clerk the applicable certification forms (sec. <a href="#">66.0608(2m)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>▪ Form SL-306 – Law Enforcement</li><li>▪ Form SL-307 – Combined Fire/Emergency Medical Services (EMS)</li><li>▪ Form SL-308 – Fire Services</li><li>▪ Form SL-309 – Emergency Medical Services (EMS)</li></ul></li><li>○ <a href="#">Common questions</a></li><li>○ <a href="#">Form instructions</a></li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a></li></ul></li><li>• <b>Deadline – EVEN YEARS ONLY – Taxation District Exemption Summary Report</b> (sec. <a href="#">70.337(2)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">PC-226</a> – clerk e-files in <a href="#">MyDORGov</a></li><li>○ Contacts – Kathleen Springhorn (608) 261-5341, Jonathan Stengel (608) 266-8207</li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li></ul></li></ul>
<b>July 15</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Wisconsin Liquor Licenses Report</b> (sec. <a href="#">125.04(4)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ <a href="#">Instructions</a> for online filing (<a href="#">50 or less licenses</a>) or bulk filing (<a href="#">more than 50 licenses to report</a>)</li><li>○ You can file updates to your July 15 report throughout the year. For example, after a license premises is sold.</li><li>○ Contact – Compliance Bureau (608) 261-5251 or email <a href="mailto:DORLiquorLicense@wisconsin.gov">DORLiquorLicense@wisconsin.gov</a></li></ul></li></ul>
<b>4th Monday in July</b>	<ul style="list-style-type: none"><li>• <b>DOR makes aid payments to Wisconsin municipalities</b><ul style="list-style-type: none"><li>○ Exempt computer aid (sec. <a href="#">79.095(4)</a>, Wis. Stats.)</li><li>○ Expenditure Restraint Program (ERP) (100%)</li><li>○ County and municipal aid and utility aid (15%) (sec. <a href="#">79.02(2)(b)</a>, Wis. Stats.)</li><li>○ Video service provider aid (sec. <a href="#">79.097(3)(b)</a>, Wis. Stats.)</li><li>○ School levy tax credit and first dollar credit (sec. <a href="#">79.10(7m)</a>, Wis. Stats.)</li><li>○ <b>Note:</b> DOR sends payment notices to local clerks for all state aid and property tax credit payments</li></ul></li></ul>
<b>July 31</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Second installment of property taxes</b> paid to county treasurer (sec. <a href="#">74.11(8)</a>, Wis. Stats.) (July 31)</li><li>• <b>Deadline – Municipalities with a population greater than 25,000</b> – file Comprehensive Annual Financial Report (CAFR) with DOR (sec. <a href="#">86.303(5)(g)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Submit an auditor's opinion within the MFR (Administrative Rule Tax 16) by attaching it in the e-file form</li><li>○ 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 <a href="#">MyDORGov</a></li><li>○ Do not send DOR a copy of your CAFR unless requested</li></ul></li><li>• <b>Deadline – Wisconsin DOR Form (WT-6)</b> – filing <a href="#">instructions</a> for each employer who withholds Wisconsin income tax</li></ul>
<b>August 1</b>	<ul style="list-style-type: none"><li>• <b>DOR posts preliminary equalized, TID and net new construction values</b> for municipalities to review (sec. <a href="#">70.57(1b)</a>, Wis. Stats.)</li></ul>
<b>August 7</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Notify DOR of potential errors in the preliminary equalized value or TID value</b> (sec. <a href="#">70.57(1b)</a>, Wis. Stats.)</li></ul>



# Municipal Staff Filing Timeline & Resources

## Wisconsin Department of Revenue (R. 3/24)

<b>August 15</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Towns, villages and cities that received direct payment of school levy tax and first dollar credits forward to county treasurer</b> (sec. <a href="#">79.10(7m)(cm)1.b</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ County then settles school levy tax, lottery and gaming and first dollar credits with taxing jurisdictions</li></ul></li><li>• <b>Deadline (if applicable) – Video Service Provider Report</b> (sec. <a href="#">66.0420(7)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">SL-311</a> – municipal clerk e-files in <a href="#">MyDORGov</a></li><li>○ Each municipality that imposes a video service provider fee must report whether it imposed a fee in the prior year. <b>Do not</b> e-file Form SL-311 if your municipality does not impose a fee.</li><li>○ Contacts – Andrea Newman Wilfong (608) 266-8618, Frank Bozich (608) 261-5167</li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li></ul></li><li>• <b>DOR releases certified equalized, Tax Incremental District and net new construction values</b> by August 15 (sec. <a href="#">70.57(1)(a)</a>, Wis. Stats.)</li></ul>
<b>August 20</b>	<ul style="list-style-type: none"><li>• <b>Deadline – August settlement</b> – county treasurer settles with taxing jurisdictions (sec. <a href="#">74.29</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ 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. <a href="#">74.29(2)</a>, Wis. Stats.)</li></ul></li></ul>
<b>October 1</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Request for Chargeback of Refunded or Rescinded Taxes</b> (sec. <a href="#">74.41(1)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">PC-201</a> – municipal clerk e-files in <a href="#">MyDORGov</a></li><li>○ Contacts – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892</li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li><li>○ <a href="#">Training video</a>, PA-600 information – <a href="#">Property Tax Refund Requests and the Chargeback Process</a></li></ul></li><li>• <b>Deadline – Request for Sharing of Non-Manufacturing Omitted Property Tax</b> (sec. <a href="#">74.315</a>, Wis. Stats.)<ul style="list-style-type: none"><li>• Form <a href="#">PC-205</a> – municipal clerk e-files in <a href="#">MyDORGov</a></li><li>• Contacts – Deb Werner (608) 264-6892, Lynn Oldenburg (608) 266-2569</li><li>• Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li><li>• <a href="#">Training video</a></li></ul></li><li>• <b>Deadline – Final Municipal Assessment Report (MAR)</b> – assessor e-files in <a href="#">MyDORGov</a>. DOR uses data for preliminary major class comparison.</li><li>• <b>Deadline – Late Lottery and Gaming Credit Applications</b> (sec. <a href="#">79.10(10)(bm)2</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Forms <a href="#">LC-315</a> and <a href="#">LC-320</a> – Late Lottery and Gaming Credit Application (must apply online)</li><li>○ Property owners who didn't receive a lottery credit on prior year tax bill can file a late claim for credit</li></ul></li><li>• <b>Manufacturing full value rolls posted on DOR website</b><ul style="list-style-type: none"><li>○ DOR's manufacturing bureau begins notifying municipalities of current year municipal fee for manufacturing assessment (sec. <a href="#">70.995(14)</a>, Wis. Stats.)</li><li>○ Fee due by March 31 of following year (sec. <a href="#">70.995(14)(b)</a>, Wis. Stats.)</li></ul></li><li>• <b>DOR certifies equalized values</b> for school districts, technical colleges and special districts by October 1</li><li>• <b>Deadline – Metro sewerage districts certify levy to municipalities</b> (sec. <a href="#">200.13(5)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">PC-505</a> – special district e-files with DOR</li><li>○ These values auto-fill on the municipality's Statement of Taxes (SOT) and Tax Increment Worksheet (TIW)</li></ul></li></ul>
<b>2nd Monday in October</b>	<ul style="list-style-type: none"><li>• <b>DOR begins production of equated manufacturing assessment rolls, omitted property rolls, correction of error rolls, and producing final Statements of Assessment (SOA)</b> to post on DOR website<ul style="list-style-type: none"><li>○ Equated real estate and personal property rolls – <a href="#">posted by county</a> (these values used to calculate tax bills)</li><li>○ Manufacturing omitted property and correction of error <a href="#">rolls</a></li><li>○ Final SOAs – <a href="#">posted by county</a></li></ul></li></ul>
<b>October 30</b>	<ul style="list-style-type: none"><li>• <b>DOR posts on website <a href="#">Major Class Comparison Report</a></b> and mails noncompliance notices to municipalities (sec. <a href="#">70.05(5)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Municipality is in compliance if each major class is within 10% of DOR's base value of the same class in the same year</li><li>○ If not in compliance, a revaluation is necessary</li></ul></li></ul>



# Municipal Staff Filing Timeline & Resources

## Wisconsin Department of Revenue (R. 3/24)

<b>October 31</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Technical colleges certify levy to municipalities</b> (sec. <a href="#">38.16(1)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">PC-401V</a> – technical college e-files with DOR</li></ul></li><li>• <b>Deadline – TID creations, territory amendments and base value redetermination</b> (secs. <a href="#">66.1105</a> and <a href="#">60.23</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Documents and fees due to DOR – TIF <a href="#">forms</a></li><li>○ Contact – (608) 266-7750</li><li>○ Email <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a> or visit our <a href="#">TIF web page</a></li></ul></li><li>• <b>Deadline – Wisconsin DOR Form (WT-6)</b> – filing <a href="#">instructions</a> for each employer who withholds Wisconsin income tax</li></ul>
<b>November 1</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Special districts certify levy to municipalities</b><ul style="list-style-type: none"><li>○ Town sanitary districts – sec. <a href="#">60.77(6)(b)</a>, Wis. Stats.</li><li>○ Lake districts – sec. <a href="#">33.30(4)(a)</a>, Wis. Stats.</li><li>○ Form <a href="#">PC-505</a> – special district e-files in <a href="#">MyDORGov</a> by November 15</li><li>○ These values auto-fill on the municipality's Statement of Taxes (SOT) and Tax Increment Worksheet (TIW)</li></ul></li><li>• <b>Lottery and gaming credit special charges and nonprimary resident reports sent to county treasurers and municipal clerks</b> (Tax <a href="#">20.12(2)(a)2</a>)<ul style="list-style-type: none"><li>○ Municipal clerk adds the special charges to the property tax bill issued in December</li></ul></li><li>• DOR distributes oil pipeline terminal property tax to municipalities (sec. <a href="#">76.24(2)(am)</a>, Wis. Stats.)</li></ul>
<b>November 10</b>	<ul style="list-style-type: none"><li>• <b>Deadline – School districts send certified school levy to municipal clerks</b> (sec. <a href="#">120.12 (3)</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ These values auto-fill on the municipality's Statement of Taxes (SOT) and Tax Increment Worksheet (TIW)</li></ul></li></ul>
<b>November 15</b>	<ul style="list-style-type: none"><li>• <b>DOR certifies chargebacks and omitted taxes to municipalities</b> and other taxing jurisdictions (sec. <a href="#">74.41</a>, Wis. Stats., sec. <a href="#">74.315</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Each taxing jurisdiction that received a chargeback must pay the municipal treasurer by Feb. 15</li><li>○ PA-600 information – <a href="#">Property Tax Refund Requests and the Chargeback Process</a></li></ul></li><li>• <b>Deadline to e-file the following apportionment forms</b> – e-file in <a href="#">MyDORGov</a><ul style="list-style-type: none"><li>○ Form <a href="#">PC-400</a> – State and County Apportionment Form filed by county clerk</li><li>○ Form <a href="#">PC-505</a> – Special District Apportionment Form filed by the special district</li><li>○ These values auto-fill on the municipality's Statement of Taxes (SOT) and Tax Increment Worksheet (TIW)</li></ul></li></ul>
<b>3rd Monday in November</b>	<ul style="list-style-type: none"><li>• DOR distributes final shared revenue payments and sends notices to municipalities and counties</li></ul>
<b>November 20</b>	<ul style="list-style-type: none"><li>• <b>DOR sends to municipal clerk and posts on website</b><ul style="list-style-type: none"><li>○ Maximum credit value for lottery and gaming, and first dollar credits (sec. <a href="#">79.10 (2)</a>, Wis. Stats.)</li><li>○ School levy tax credit amount and estimated major state aids (full disclosure)</li><li>○ DOR certifies the amount of state property tax credits for real estate and personal property allocation</li></ul></li></ul>
<b>December 15</b>	<ul style="list-style-type: none"><li>• <b>Deadline – Municipal Levy Limit Worksheet</b> (sec. <a href="#">66.0602</a>, Wis. Stats.)<ul style="list-style-type: none"><li>○ Form <a href="#">SL-202M</a> – municipal clerk e-files in <a href="#">MyDORGov</a></li><li>○ <a href="#">Instructions</a> and <a href="#">Blank form</a></li><li>○ Contacts – Andrea Newman Wilfong (608) 266-8618, Frank Bozich (608) 261-5167</li><li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li></ul></li></ul>



# Municipal Staff Filing Timeline & Resources

## Wisconsin Department of Revenue (R. 3/24)

<p><b>3rd Monday in December</b></p>	<ul style="list-style-type: none"> <li>• <b>Deadline – Tax Increment Worksheet</b> (sec. <a href="#">66.1105</a>, Wis. Stats.)             <ul style="list-style-type: none"> <li>○ Form <a href="#">PC-202</a> – municipal clerk e-files in <a href="#">MyDORGov</a></li> <li>○ Required annually for municipalities with tax incremental financing districts</li> <li>○ The tax increment will auto-fill on the municipality's Statement of Taxes (SOT)</li> <li>○ Contact – Kathleen Springhorn (608) 261-5341</li> </ul> </li> <li>• <b>Deadline – Statement of Taxes (SOT)</b> (sec. <a href="#">69.61</a>, Wis. Stats.)             <ul style="list-style-type: none"> <li>○ Form <a href="#">PA-632A</a> – municipal clerk e-files in <a href="#">MyDORGov</a></li> <li>○ Contact – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892</li> <li>○ Email <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li> </ul> </li> <li>• <b>Deadline</b> – Tax district clerk delivers roll to refund excess escrow amount within 15 days</li> <li>• <b>Deadline to issue property tax bills</b> (sec. <a href="#">74.09(5)</a>, Wis. Stats.)             <ul style="list-style-type: none"> <li>○ <b>Note:</b> Generally, the tax bills are generated by the county. Check with your county to determine who prints the tax bills for your municipality.</li> <li>○ Instructions for calculations in property tax rolls (Form <a href="#">PC-203</a>)</li> <li>○ Explanation for Estimates of Fair Market Value for tax bill (Form <a href="#">SL-807</a>)</li> </ul> </li> </ul>
<p><b>December 31</b></p>	<ul style="list-style-type: none"> <li>• <b>Deadline</b> – Final or Amended Municipal Assessment Reports (MAR) local assessor e-files in <a href="#">MyDORGov</a></li> <li>• <b>Deadline</b> – Tax Incremental District project and allocation amendment documents emailed to DOR             <ul style="list-style-type: none"> <li>○ Documents – TIF <a href="#">forms</a></li> <li>○ Contact – (608) 266-7750</li> <li>○ Email <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a> or visit our <a href="#">TIF web page</a></li> </ul> </li> </ul>

Topic	Contact Information
<p><b>Alcohol Beverage</b></p>	<ul style="list-style-type: none"> <li>• Phone – (608) 264-4573</li> <li>• Web – <a href="http://revenue.wi.gov/Pages/AlcoholBeverage/home.aspx">Alcohol</a> (revenue.wi.gov/Pages/AlcoholBeverage/home.aspx)</li> <li>• Email – <a href="mailto:DORAlcoholTobaccoEnforcement@wisconsin.gov">DORAlcoholTobaccoEnforcement@wisconsin.gov</a></li> <li>• <a href="#">Tax forms and instructions</a></li> </ul>
<p><b>Annual Calendar</b></p>	<ul style="list-style-type: none"> <li>• Annual calendar showing events in the State and Local Finance (SLF) reporting year, including filing deadlines</li> <li>• Web – <a href="http://revenue.wi.gov/DORReports/tvccal.pdf">Annual calendar</a> (revenue.wi.gov/DORReports/tvccal.pdf)</li> </ul>
<p><b>Assessment or Assessor Questions</b></p>	<ul style="list-style-type: none"> <li>• Assessment and Tax Roll <a href="http://revenue.wi.gov/DOR%20Publications/pa502.pdf">Instructions for Clerks</a> (revenue.wi.gov/DOR%20Publications/pa502.pdf)</li> <li>• Phone – (608) 266-7750</li> <li>• Web – <a href="http://revenue.wi.gov/Pages/Assessors/home.aspx">Assessors</a> (revenue.wi.gov/Pages/Assessors/home.aspx)</li> <li>• Email – <a href="mailto:bapdor@wisconsin.gov">bapdor@wisconsin.gov</a></li> </ul>
<p><b>Board of Review</b></p>	<ul style="list-style-type: none"> <li>• <a href="http://revenue.wi.gov/DOR%20Publications/pb056.pdf">Guide for Board of Review Members</a> (revenue.wi.gov/DOR%20Publications/pb056.pdf)</li> <li>• Phone – (608) 266-7750</li> <li>• Web – <a href="http://revenue.wi.gov/Pages/Municipalities/boardofreview.aspx">Board of Review</a> (revenue.wi.gov/Pages/Municipalities/boardofreview.aspx)</li> <li>• Email – <a href="mailto:bapdor@wisconsin.gov">bapdor@wisconsin.gov</a></li> </ul>
<p><b>Business Tax Registration</b></p>	<ul style="list-style-type: none"> <li>• Phone – (608) 266-2776</li> <li>• Web – <a href="http://revenue.wi.gov/Pages/Businesses/home.aspx">Businesses</a> (revenue.wi.gov/Pages/Businesses/home.aspx)</li> <li>• Email – <a href="mailto:DORBusinessTax@wisconsin.gov">DORBusinessTax@wisconsin.gov</a></li> </ul>
<p><b>Certificate of Tax-Exempt Status</b></p>	<ul style="list-style-type: none"> <li>• Phone – (608) 266-2776</li> <li>• <a href="#">Instructions</a> for Wisconsin Sales and Use Tax Exemption Certificate</li> <li>• Forms – <a href="#">S-211</a>, <a href="#">S-211E</a></li> <li>• Submit a question – <a href="mailto:DORSalesandUse@wisconsin.gov">DORSalesandUse@wisconsin.gov</a></li> </ul>
<p><b>Chargeback of Rescinded or Refunded taxes</b></p>	<ul style="list-style-type: none"> <li>• View our <a href="#">training video</a></li> <li>• Review PA-600 – <a href="#">Property Tax Refund Requests and the Chargeback Process</a></li> <li>• Phone – Lynn Oldenburg (608) 266-2569, Deb Werner (608) 264-6892</li> <li>• Email – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li> </ul>
<p><b>Common Questions</b></p>	<ul style="list-style-type: none"> <li>• Questions and answers for a variety of programs, including property taxes, alcohol beverage, motor fuel , etc.</li> <li>• Web – <a href="http://revenue.wi.gov/Pages/FAQS/home.aspx">Common Questions</a> (revenue.wi.gov/Pages/FAQS/home.aspx)</li> </ul>





# Municipal Staff Filing Timeline & Resources

## Wisconsin Department of Revenue (R. 3/24)

Topic	Contact Information
<b>Data Visualizations</b>	<ul style="list-style-type: none"> <li>Web – <a href="http://revenue.wi.gov/Pages/Report/Interactive-Data.aspx">Interactive Data Visualizations</a> (revenue.wi.gov/Pages/Report/Interactive-Data.aspx)</li> </ul>
<b>Email Updates</b>	<ul style="list-style-type: none"> <li>Subscribe to DOR E-News lists to stay up-to-date on form postings, due dates and law changes</li> <li>Web – <a href="http://revenue.wi.gov/Pages/HTML/lists.aspx">Subscribe to DOR E-News</a> (revenue.wi.gov/Pages/HTML/lists.aspx)</li> </ul>
<b>Equalized Values</b>	<ul style="list-style-type: none"> <li><a href="http://revenue.wi.gov/Documents/slfequemap.pdf">District contacts</a> (revenue.wi.gov/Documents/slfequemap.pdf)</li> <li>Wisconsin's equalized values – <a href="#">overview</a></li> </ul>
<b>Exemption from State Mandates Request</b>	<ul style="list-style-type: none"> <li>Review the <a href="#">General Waiver Review Criteria</a> (sec. <a href="#">66.0143</a> Wis. Stats.) and <a href="#">instructions</a></li> <li>Use Form <a href="#">PA-050</a> for original/revised requests</li> </ul>
<b>Expenditure Restraint Program Worksheet (ERP)</b>	<ul style="list-style-type: none"> <li>Link to <a href="http://revenue.wi.gov/DORForms/erp-inst.pdf">Instructions</a> (revenue.wi.gov/DORForms/erp-inst.pdf)</li> <li>Phone – Andrea Newman Wilfong (608) 266-8618</li> <li>Email – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li> </ul>
<b>Financial Administration Handbook</b>	<ul style="list-style-type: none"> <li>Phone – (608) 262-9961</li> <li>Web – <a href="http://localgovernment.extension.wisc.edu/basic-financial-administration-handbook-now-available-for-purchase/">Local Government Education</a> (localgovernment.extension.wisc.edu/basic-financial-administration-handbook-now-available-for-purchase/)</li> <li>Email – <a href="mailto:lgc@extension.wisc.edu">lgc@extension.wisc.edu</a></li> </ul>
<b>Government E-Services Online Filing</b>	<ul style="list-style-type: none"> <li>Web – <a href="http://revenue.wi.gov/Pages/OnlineServices/slfilling.aspx">Online Services</a> (revenue.wi.gov/Pages/OnlineServices/slfilling.aspx)</li> <li>Web – <a href="http://revenue.wi.gov/Pages/HTML/govpub.aspx">Government Publications</a> (revenue.wi.gov/Pages/HTML/govpub.aspx)</li> </ul>
<b>Governments Web Page</b>	<ul style="list-style-type: none"> <li>Recent news, video resources, common questions, reports, calendar and more</li> <li>Web – <a href="http://revenue.wi.gov/Pages/Governments/home.aspx">Governments</a> (revenue.wi.gov/Pages/Governments/home.aspx)</li> </ul>
<b>Manufacturing Assessment Rolls</b>	<ul style="list-style-type: none"> <li><a href="http://revenue.wi.gov/Documents/slfdoc.pdf">District contacts</a> (revenue.wi.gov/Documents/slfdoc.pdf)</li> <li>Web – <a href="http://revenue.wi.gov/Pages/Manufacturing/home.aspx">Manufacturers</a> (revenue.wi.gov/Pages/Manufacturing/home.aspx)</li> </ul>
<b>Motor Fuel</b>	<ul style="list-style-type: none"> <li>Phone – (608) 266-6701</li> <li>Web – <a href="http://revenue.wi.gov/Pages/Businesses/MotorFuel.aspx">Motor Fuel Tax</a> (revenue.wi.gov/Pages/Businesses/MotorFuel.aspx)</li> <li>Submit a question – <a href="mailto:DORExciseTaxpayerAssistance@wisconsin.gov">DORExciseTaxpayerAssistance@wisconsin.gov</a></li> </ul>
<b>Municipal Clerk Web Page</b>	<ul style="list-style-type: none"> <li>Web – <a href="#">Municipal clerk</a> – online services, reports, common questions, resources, common forms, manuals and procedures, Tax Incremental Financing (TIF), calendar, recent news and partnerships</li> </ul>
<b>Municipal Financial Report – Form C &amp; CT</b>	<ul style="list-style-type: none"> <li>Link to <a href="http://revenue.wi.gov/DORForms/sl-103.pdf">instructions</a> (revenue.wi.gov/DORForms/sl-103.pdf) <ul style="list-style-type: none"> <li><a href="#">Form C</a> and <a href="#">Form CT</a> and access to U.S. Census Bureau Annual Financial Report (<a href="#">F-65</a>)</li> <li><a href="#">Training videos</a> – on e-filing your Municipal Financial Report (MFR)</li> </ul> </li> <li>Phone – Kathleen Springhorn (608) 261-5341, Jonathan Stengel (608) 266-8207</li> <li>Email – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li> </ul>
<b>Municipal Levy Limit Worksheet</b>	<ul style="list-style-type: none"> <li>Link to <a href="http://revenue.wi.gov/DORForms/munillinst.pdf">Instructions</a> (revenue.wi.gov/DORForms/munillinst.pdf)</li> <li>Phone – Andrea Newman Wilfong (608) 266-8618, Frank Bozich (608) 261-5167</li> <li>Email – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li> </ul>
<b>Municipal Manufacturing Assessment Fees</b>	<ul style="list-style-type: none"> <li>Sec. <a href="#">70.995(14)(a)</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)</li> <li>Phone – (608) 266-7750</li> <li>Email – <a href="mailto:otas@wisconsin.gov">otas@wisconsin.gov</a></li> </ul>
<b>My DOR Government Account (MyDORGov)</b>	<ul style="list-style-type: none"> <li>Form filing with DOR's State and Local Finance Division (assessment, shared revenue, property tax forms)</li> <li>Phone – (608) 266-7750 (for system help)</li> <li>Email – <a href="mailto:otas@wisconsin.gov">otas@wisconsin.gov</a> (for system help) or <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> (for municipal contact changes)</li> <li>Web – <a href="http://ww2.revenue.wi.gov/VaultExternal/index.html">MyDORGov</a> login (ww2.revenue.wi.gov/VaultExternal/index.html)</li> <li>Online help – <a href="http://revenue.wi.gov/Pages/FAQS/slif-vault.aspx">Using My DOR Government Account</a> (revenue.wi.gov/Pages/FAQS/slif-vault.aspx)</li> </ul>



# Municipal Staff Filing Timeline & Resources

## Wisconsin Department of Revenue (R. 3/24)

Topic	Contact Information
<b>My Tax Account (MTA)</b>	<ul style="list-style-type: none"><li>Filing sales and use, withholding and motor fuel returns with DOR's Income, Sales and Excise Tax Division (IS&amp;E)</li><li>Paying balances due – including TIF payments, Room Tax penalty payments</li><li>Phone – (608) 261-5338 (for system help)</li><li>Email – <a href="mailto:DORMyTaxAccountHelp@wisconsin.gov">DORMyTaxAccountHelp@wisconsin.gov</a></li><li>Web – <a href="#">My Tax Account</a> login (<a href="http://tap.revenue.wi.gov/mta">tap.revenue.wi.gov/mta</a>)</li><li>Online help – <a href="#">My Tax Account – Contact Us</a> (<a href="http://revenue.wi.gov/Pages/FAQS/mta-contact.aspx">revenue.wi.gov/Pages/FAQS/mta-contact.aspx</a>)</li></ul>
<b>Omitted Property Tax – Request for Sharing of Non-Manufacturing Omitted Property</b>	<ul style="list-style-type: none"><li>Common Questions – <a href="#">Sharing Non-Manufacturing Omitted Taxes</a> (<a href="http://revenue.wi.gov/Pages/FAQS/slf-nmomittx.aspx">revenue.wi.gov/Pages/FAQS/slf-nmomittx.aspx</a>)</li><li>Review the <a href="#">training video</a></li><li>Phone – Deb Werner (608) 264-6892, Lynn Oldenburg (608) 266-2569</li><li>Email – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a> or submit a question through our <a href="#">website</a></li></ul>
<b>Property Assessment</b>	<ul style="list-style-type: none"><li><a href="#">Property Assessment Process Guide for Municipal Officials</a> (<a href="http://revenue.wi.gov/DOR%20Publications/pb062.pdf">revenue.wi.gov/DOR%20Publications/pb062.pdf</a>)</li><li>Assessment and Tax Roll <a href="#">Instructions for Clerks</a> (<a href="http://revenue.wi.gov/DOR%20Publications/pa502.pdf">revenue.wi.gov/DOR%20Publications/pa502.pdf</a>)</li><li>Phone – (608) 266-7750</li><li>Email – <a href="mailto:otas@wisconsin.gov">otas@wisconsin.gov</a> or <a href="mailto:bapdor@wisconsin.gov">bapdor@wisconsin.gov</a></li></ul>
<b>Property Taxes and Bills</b>	<ul style="list-style-type: none"><li><a href="#">Property Tax Refund Requests and the Chargeback Process</a> (<a href="http://revenue.wi.gov/DOR%20Publications/pa600.pdf">revenue.wi.gov/DOR%20Publications/pa600.pdf</a>)</li><li>Phone – (608) 264-6892 or (608) 266-2569</li><li>Email – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a></li></ul>
<b>Publications</b>	<ul style="list-style-type: none"><li>Assessment, property tax, tax incremental financing, lottery credit and other SLF publications</li><li>Web – <a href="#">Government Publications</a> (<a href="http://revenue.wi.gov/Pages/HTML/govpub.aspx#property">revenue.wi.gov/Pages/HTML/govpub.aspx#property</a>)</li></ul>
<b>Reports</b>	<ul style="list-style-type: none"><li>Published data for State and Local Finance (SLF) programs</li><li>Web – <a href="#">Reports</a> (<a href="http://revenue.wi.gov/Pages/Report/Home.aspx">revenue.wi.gov/Pages/Report/Home.aspx</a>)</li></ul>
<b>Sales, Use and Withholding Tax</b>	<ul style="list-style-type: none"><li>Phone – (608) 266-2776</li><li>Email – <a href="mailto:DORSalesandUse@wisconsin.gov">DORSalesandUse@wisconsin.gov</a> or <a href="mailto:DORWithholdingTax@wisconsin.gov">DORWithholdingTax@wisconsin.gov</a></li><li>Web – <a href="#">Sales and Use Tax</a> (<a href="http://revenue.wi.gov/Pages/SalesAndUse/Home.aspx">revenue.wi.gov/Pages/SalesAndUse/Home.aspx</a>) <a href="#">Withholding</a> (<a href="http://revenue.wi.gov/Pages/Withholding/home.aspx">revenue.wi.gov/Pages/Withholding/home.aspx</a>)</li></ul>
<b>School, Special District and Technical College Equalized Values</b>	<ul style="list-style-type: none"><li>Phone – (608) 264-6892</li><li>Email – <a href="mailto:lgs@wisconsin.gov">lgs@wisconsin.gov</a></li></ul>
<b>State Board of Assessors (BOA)</b>	<ul style="list-style-type: none"><li><a href="#">Appeal Guide</a> for manufacturing assessments</li><li>Phone – (608) 266-3845</li><li>Web – <a href="#">Manufacturers</a> (<a href="http://revenue.wi.gov/Pages/Manufacturing/home.aspx">revenue.wi.gov/Pages/Manufacturing/home.aspx</a>)</li></ul>
<b>State Debt Collection (SDC)</b>	<ul style="list-style-type: none"><li>Statewide Debt Collection (SDC) <a href="#">User Guide</a> (<a href="http://revenue.wi.gov/Documents/debcoll5.pdf">revenue.wi.gov/Documents/debcoll5.pdf</a>)</li><li>MTA User Guide – <a href="#">State Debt Collection</a> (<a href="http://revenue.wi.gov/Documents/SDCUserGuide.pdf">revenue.wi.gov/Documents/SDCUserGuide.pdf</a>)</li><li>Phone – (608) 264-0344</li><li>Email – <a href="mailto:SDC@wisconsin.gov">SDC@wisconsin.gov</a></li><li>Web – <a href="#">State Debt Collection</a> (<a href="http://revenue.wi.gov/Pages/HTML/debtcoll.aspx">revenue.wi.gov/Pages/HTML/debtcoll.aspx</a>)</li></ul>
<b>Tax Incremental Financing (TIF)</b>	<ul style="list-style-type: none"><li>Tax Incremental Financing <a href="#">TIF Manual</a> (<a href="http://revenue.wi.gov/DOR%20Publications/tif-manual.pdf">revenue.wi.gov/DOR%20Publications/tif-manual.pdf</a>)</li><li>Phone – (608) 266-7750</li><li>Email <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a></li><li>Web – <a href="#">TIF web page</a> for all TIF <a href="#">forms</a> (<a href="http://revenue.wi.gov/Pages/SLF/tif.aspx">revenue.wi.gov/Pages/SLF/tif.aspx</a>)</li></ul>



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## Wisconsin Department of Revenue (R. 3/24)

Topic	Contact Information
<b>Tax Refund Intercept Program (TRIP)</b>	<ul style="list-style-type: none"><li>• Tax Refund Intercept Program (TRIP) – (<a href="#">User Guide</a> <a href="https://revenue.wi.gov/Documents/newusrguide.pdf">revenue.wi.gov/Documents/newusrguide.pdf</a>)</li><li>• Phone – (608) 264-0344</li><li>• Email – <a href="mailto:DORAgencyCollections@wisconsin.gov">DORAgencyCollections@wisconsin.gov</a></li><li>• Web – <a href="https://revenue.wi.gov/Pages/ISE/trip-home.aspx">TRIP</a> (<a href="https://revenue.wi.gov/Pages/ISE/trip-home.aspx">revenue.wi.gov/Pages/ISE/trip-home.aspx</a>)</li></ul>
<b>Town, Village and City Forms</b>	<ul style="list-style-type: none"><li>• Web – All DOR Town, Village and City Forms – <a href="https://revenue.wi.gov/Pages/Form/govtvc-Home.aspx">revenue.wi.gov/Pages/Form/govtvc-Home.aspx</a></li><li>• Web – Government E-Services Online Filing – <a href="https://revenue.wi.gov/Pages/OnlineServices/slfiling.aspx">revenue.wi.gov/Pages/OnlineServices/slfiling.aspx</a></li></ul>
<b>Town, Village and City Tax Bulletin</b>	<ul style="list-style-type: none"><li>• 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.</li><li>• Web – <a href="https://revenue.wi.gov/Pages/Report/tvc-bulletin.aspx">revenue.wi.gov/Pages/Report/tvc-bulletin.aspx</a></li></ul>
<b>Training Page</b>	<ul style="list-style-type: none"><li>• Link to local government, MyDORGov, My Tax Account (MTA), and other training and webinars</li><li>• Web – <a href="https://revenue.wi.gov/Pages/Training/Home.aspx">Training</a> (<a href="https://revenue.wi.gov/Pages/Training/Home.aspx">revenue.wi.gov/Pages/Training/Home.aspx</a>)</li></ul>
<b>Wisconsin State Statutes</b>	<ul style="list-style-type: none"><li>• Search for specific topics and statutes</li><li>• Web – <a href="https://docs.legis.wisconsin.gov/statutes">Search statutes</a> (<a href="https://docs.legis.wisconsin.gov/statutes">docs.legis.wisconsin.gov/statutes</a>)</li></ul>
<b>Withholding Tax Forms</b>	<ul style="list-style-type: none"><li>• Web – <a href="https://revenue.wi.gov/Pages/Form/with-home.aspx">Withholding Tax Forms</a> (<a href="https://revenue.wi.gov/Pages/Form/with-home.aspx">revenue.wi.gov/Pages/Form/with-home.aspx</a>)</li></ul>