

WISCONSIN TOWNS ASSOCIATION

***CALENDAR OF MAIN EVENTS
IN
CHRONOLOGICAL ORDER***

**Prepared by UW-Extension Local Government Center staff
and
Wisconsin Towns Association staff**

REVISED MARCH 2011

WISCONSIN TOWNS ASSOCIATION

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| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
|--|-----------------------------------|--|--|
| <u>JANUARY</u> | | | |
| 1 | 60.40 | Fiscal Year | The Town fiscal year is the calendar year. |
| 1 | 70.10 | Assessment | Assessors to assess all assessable property as of this date. |
| 1 st Monday | 86.30(2)(e) | Quarterly Highway Aids | Quarterly highway aids are paid by state (also paid in April, July and October.) |
| Between 1 st and Last Tuesday | 8.05(1)(a) | Caucus | Town Board or Village Board must set date for its caucus to be held sometime between the first and last Tuesday in January. Statutory Tuesday preference is for the last Tuesday. Date to be established between December 1st and January 1st. |
| | 8.05(1)(b) | Caucus Notice | Required notices for town & village caucus. Posting in Clerk's office and five days' notice in newspaper under ch. 985; if no newspaper published in town or village, may post in three places at least five days prior to caucus. |
| | 8.05(1)(i)(4) | Ballot Placement | No later than end of 3rd day following qualifications by all candidates, clerk shall draw lots to determine the arrangement of candidates' names on the spring election ballot. |
| 1 st Tuesday | 8.05(3) Towns 8.05(4) Villages | Nomination Papers Method (alternative to caucus) | Candidates for town & village offices may circulate nomination papers starting December 1 and must file them in Clerk's office by 5:00 p.m. on the first Tuesday in January, or next day if Tuesday is a holiday. |
| 3 days after 1 st Tuesday | 10.06(3)(am) | List of Candidates | Certified list of candidates for town and village offices filed by municipal clerk to county clerk, if primary required. |

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
|-------------------------------|---------------------|----------------------------|---|
| January (cont'd) 10 | 59.66(2) | Unclaimed Funds | In each odd-numbered year, town & village officers must report to the County Treasurer on or before this day unclaimed funds on hand. |
| On or before 15 th | 74.23 (1) | January Settlement | Treasurer shall settle with each taxing jurisdiction for all collections received through the last day of preceding month. |
| 31 | 74.35 (5) (a) | Recovery of Unlawful Taxes | Procedures for recovery of unlawful taxes. Claim must be filed by January 31. |
| 31 | 60.12 | Special Town Meeting | Special town meetings may be held for the purpose of transacting any lawful business which might be done at the annual meeting. Either by written request to clerk by a number of electors not less than 10% of the votes cast in town for governor at last general election or by action of the town board. (See sec. 60.10 for most powers of town meetings). |
| 31 | 74.11 | Tax Collection | Last day for taxpayers to pay special assessments; special charges; special taxes; and personal property tax. Real estate tax due in full unless taxpayer elects to use two installment method (then at least ½ of real estate tax due.) Town has option to adopt multiple installment payment option plan under sec. 74.12 for three or more installments. |
| 31 | 74.12 | Multiple Installment | If town adopts multiple installment payment option for real estate taxes (does not apply to special assessments or special charges). First installment is due by January 31, with at least 50% of total due by April 30. (Ordinance to adopt multiple installment payment option must be adopted on or before August 15). |

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
|-------------------------|----------------------------------|--|---|
| <u>FEBRUARY</u> | | | |
| 1 | 74.11 (11) | Delinquent Taxes | All taxes and assessments remaining unpaid on February 1 are delinquent, shall be returned to the County Treasurer as delinquent, and shall accrue interest on unpaid balance from February 1st until paid. As of 2008, taxes are delinquent if not paid within 5 working days of January 31. |
| | 10.66 | Election Deadlines | This statute sets forth in chronological order dates relating to the Spring Primary and election occurrences which affect clerk and governing body. (For election advice contact State Elections Board at 608/266-8005.) |
| | 10.01 (2) (c) & 10.06 (3) (c) | Town and Other Referendum Questions | Type C Notice for referendum to be held at the spring primary or spring election published as close as possible to the portion of the Type B notice showing the facsimile referendum ballot. |
| | 10.01 (2) & 10.06 (3) (d) | Election Notices | See sec. 10.01(2) for five types of notices; see 10.06(3) (d) when 10.06 (3) (d) notices must be published. Towns must always give Type D notice when any election is held. |
| 20 | 74.25 | February Settlement | On or before February 20, treasurer shall settle with proper treasurers of other taxing jurisdictions all collections made through last day of January and following settlement transfer the tax roll to the County Treasurer. |
| 3 rd Tuesday | 10.62 (3) (h) 10.66 (4)(o) | Spring Primary | Spring Primary is held on 3 rd Tuesday of February. |
| <u>MARCH</u> | | | |
| | 60.11 (3) (b) | Location of Annual Meeting | Town Board may change the location of the annual meeting by resolution; publish Class 2 Notice not more than 20 days nor less than 15 days before the date of annual meeting. |

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
|------------------------|---|-------------------------------------|--|
| <u>March (cont'd)</u> | | | |
| 31 | 73.10 86.303 (5) (c) 86.303 (5) (d) | Annual Financial Report (Form C) | Each town, village and city must file with Dept. of Revenue a financial report form. Town Clerks are responsible for this report, but may seek help of others to complete. Towns under 2,500 in population must file by March 31, or request in writing an extension prior to that date for filing by May 15. All towns over 2,500 in population must file by May 1 or request in writing an extension prior to that date for filing by May 15. Failure to do so will result in loss of highway aids. For assistance contact the Dept. of Revenue at 608/266-2569. |
| | 10.01 (1) 10.06 (3) | Election Notices and Deadlines | See month of February (above) for comments and statutes for details of law. |
| Mid-March | 60.11 (5) & 60.12 (3) | Notice of Annual Meeting | If Annual Meeting is held on the 2nd Tuesday of April in the same location as the previous year's annual meeting, no public notice is required. If annual meeting is within 10 days after 2nd Tuesday of April, or held in different location from the previous year's annual meeting, town clerk shall not more than 20 nor less than 15 days prior to the date set publish a Class 2 Notice. Notice may be posted in lieu of publishing. Notice shall state the purpose, date, time and location of annual meeting. Publication notice is recommended though not required. |
| <u>APRIL</u> | | | |
| 1 | 196.07 | Municipal Utilities | Municipal utilities must file balance sheet, together with other information, with the Public Service Commission on or before this date. |
| 1 st Monday | 70.10 | Assessor | Assessor to have completed assessment. |
| 1 st Monday | 86.30 (2)(e) | Quarterly Highway Aids | Quarterly highway aids are paid by the state (also in January, July and October). |

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
|------------------------------------|------------------------------|---------------------------|--|
| <u>April (cont'd)</u> | | | |
| 1 st Tuesday | 10.62 (5) & 5.02 (21) | Spring Election | Spring election is held on 1st Tuesday of April. |
| | 5.35 | Polling Place Requirement | Layout and requirements of polling place. |
| | 9.01 | Recount | Recount proceedings. Petition for recount must be filed not later than 5 p.m. on the 3rd business day following the last meeting day of the board of canvassers. |
| | 60.30 (3), 60.31 (1) & 19.01 | Oath of Office | Town Clerks are to notify elected persons within five days after election. Within five days of notice, persons shall take and file the oath of office. See sec. 19.01 for Oath of Office form. |
| | 60.31 (2) 19.01(5) | Official Bond | Every town clerk, deputy town clerk, town treasurer, deputy town treasurer, elected assessor and town constable shall execute and file an Official Bond provided by the town. Bond to be in the amount fixed by town board. |
| | 19.01 (1), (1m) & (4)(e) | Oath and Bond | Form of official oath and bond required by sec. 60.31(2). Personal security bonds are not authorized. Town bonds must be furnished by surety company at town's expense. |
| 2nd Tuesday | 60.30 (4) (b) | Office Term Begins | Regular term of elected town officers, other than assessor commences. Elected assessors commence terms on June 1st. |
| Within 10 days after town election | 60.33 (4) (b) | Election Results | Town clerk shall, within ten days after election and qualification of town officers, transmit to the County Clerk a certified list of the town officers elected, together with the post office addresses. Such notice also required after appointment, if any, of clerk, treasurer, or assessor. |

STATUTORY REFERENCE SUBJECT LAW OR COMMENT

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
|---|--------------------------------|------------------------------------|---|
| <u>April (cont'd)</u> | | | |
| 10 days after election appointment | 60.33 (9) (b) | Clerk's Notice to CESA | Town clerk shall report to the coordinator of each Cooperative Education Service Agency which contains any portion of the town, within ten days after his or her election or appointment, his/her name and post office address, and likewise the name and address of each School District Clerk within ten days after the same are filed in the clerk's office. |
| 2 nd Tuesday or within 10 days after | 60.11 (2) (a) & (b) | Annual Meeting | Annual meeting to be held on 2nd Tuesday unless otherwise designated. Electors may set date of next Annual Town Meeting; must be on 2nd Tuesday or within 10 days after 2nd Tuesday in April. |
| | 60.11 (3)(b) | Location of Annual Meeting | Town board may change annual meeting location by resolution, publish Class 2 Notice not more than 20 days nor less than 15 days before meeting. |
| | 60.13 (1) (b) | Annual Meeting | At any annual town meeting held in April of a year when the office of Town Chairperson is filled by election, the person holding that office on the day prior to the date of election shall be the presiding officer. |
| Early April | 125.04; 125.25; 125.26; 125.51 | Retail Alcohol Beverage Licenses | Clerk should send out application forms. Print forms from DOR website at www.dor.state.wi.us/forms/alcohol/index.html . |
| Mid-Late April | 70.47 (2) | Board of Review Notice Requirement | At least 15 days before the first session of the board of review, the clerk of the board of review publishes a class 1 notice. |

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
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| <u>April (cont'd)</u> | | | |
| Late April | 70.45 | Assessor and Clerk Notice of Open Book | In anticipation of delivery of tax assessment roll to the town clerk, there shall be published as a Class 1 Notice, or posted in three places, notice of when assessment roll will be open for examination. Notice must be given at least 15 days before open book. Assessor may make changes and/or corrections before delivering on first Monday of May to town clerk. Assessor must be at open book for at least 2 hours. |
| <u>MAY</u> | | | |
| 1 | 60.85 (8) (c) | Town TIF Annual Report | Towns that have their own tax incremental finance district prepare and make available to the public updated annual reports describing the status of each existing tax incremental district, including expenditures and revenues. A copy must be sent to each overlying district by May 1 annually. |
| 1 | 70.11 (39) 79.095 (2) (a) | Computer Exemption Report | Due date for the municipal summary of exempt computers to the Department of Revenue (DOR). |
| | 7.23 (1) | Destruction of Election Materials | See sec. 7.23 (1) for time limits regarding destroying election materials. |
| 1st Monday | 70.50 | Delivery of Roll | Assessor should turn over the assessment roll to clerk on or before the 1st Monday in May. |
| Within 30 day period beginning on 2nd Monday | 70.47 (1) | Board of Review | Board of Review shall meet; see sec. 70.47 (2) for notice requirements and sec. 70.47 (3) to (18) for procedures. |

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
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May (cont'd)

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| 70.47 (4) | Adjournment of Board of Review | The Board of Review may adjourn from time to time until business is completed. |
| By 15th 125.51 (1) (c) | Liquor Licenses | Town Board or committee on liquor licenses shall meet no later than May 15 th , be in session from day to day thereafter, for the purpose of acting upon such applications for licenses as may be presented to them on or before April 15 th . Action shall be taken on applications no later than June 15th. |
| 73.10 (2) 86.303 (7) (c) | Financial Report Form | Final extended deadline for financial reports to Department of Revenue |
| On or before 15th 66.0407 (4) | Noxious Weeds | Town Chairperson may publish or post Class 2 notice stating requirement of every landowner to destroy noxious weeds as defined by statute and resolution or ordinance. |
| Late May to mid-June 70.85(2) | Revaluation | A taxpayer may, within 20 days of receipt of Board of Review decision, file a complaint in writing with the Dept. of Revenue for revaluation determination of individual property. |
| 70.75 | Reassessment | The Dept. of Revenue acting on a written complaint by owners of at least 5% of assessed valuation of town may order a reassessment of district. |

JUNE

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|------------------------|----------------------|--|
| 1 125.04 (8) & (11) | Alcohol License Fees | No license for the sale of alcohol beverages may be issued until applicant files with clerk receipt showing payment of license fee. No town may require an applicant to pay the license fee more than 30 days prior to date the license is to be issued. (Note: villages and cities may not require payment more than 15 days prior to issuance) |
|------------------------|----------------------|--|

DATE **STATUTORY REFERENCE** **SUBJECT** **LAW OR COMMENT**

June (cont'd)

In year following Federal Decennial Census (2011) 5.15 (2) & 59.10 (3)(b) Election Districts County must by July 1 send tentative supervisory district plan to each municipality. Within 60 days of receipt of plan, towns in excess of 1,000 population but less than 10,000 must divide into wards of not less than 300 nor more than 1,000. For towns in excess of 10,000 population, the wards must be not less than 600 nor more than 2,100.

On or before 2nd Monday 70.53(1) Assessment Statement Upon correction of assessment roll and on or before 2nd Monday, clerks must file with Supervisor of Equalization of the Dept. of Revenue a statement of the aggregate assessment and exemptions.

15 125.04 (3) (f)
125.51 (1) (c) Alcohol Beverage Licenses Deadline for acceptance of liquor license applications to be renewed as of July 1. Also deadline for granting of liquor licenses submitted prior to April 15th.

30 125.17 (3)
125.04 (11) Operator's License (commonly called Bartenders' licenses) Expiration of date of tavern operator's license. Fermented malt beverage and intoxicating liquor licenses expire, except in special cases.

30 66.0433 Nonintoxicating Beverage Licenses Nonintoxicating beverage licenses expire on this date; Clerk issues new ones.

125.04 (8) & (11) Alcohol Beverage Licenses Alcohol beverage licenses to be delivered when applicant shows clerk copy of receipt for payment of license fees. See June 1 above.

STATUTORY REFERENCE SUBJECT LAW OR COMMENT

JULY

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| July 1 of even numbered years | 70.337 (2) | Tax Exempt Property Report | Clerk of each taxation district shall complete and deliver to the Department of Revenue a form on which the clerk estimates the value of tax-exempt property, classified by type of owner, within the taxation district. |
| 1 | 134.65 (2) & 125.04 (11) | Licenses | Cigarette licenses, alcohol beverage licenses must be in the hands of owners. |
| 1st Monday | 86.30 (2)(e) | Quarterly Highway Aids | Quarterly highway aids are paid by state. (Also paid in January, April and October). |
| 4th Monday | 79.02(1) | Shared Revenue | Clerk receives notification of preliminary shared revenue distribution from the Dept. of Revenue; treasurer receives payment from State Treasurer (amount is 15% of annual total). |
| 31 | 74.11 (2) (b) | Property Taxes | Last day for taxpayers to pay County Treasurer 2nd installment of taxes if the installment method was used. |

AUGUST

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|---|-------------|-------------------------|---|
| 1 | 74.13(1)(b) | Taxes Paid in Advance | General property taxes, special assessments, special charges and special taxes may be paid in advance of levy from August 1st until the 3rd Monday in December in single payment or installments of not less than \$100.00. |
| 1 | 101.573 (3) | 2% Fire Department Dues | State Treasurer pays the town or village the 2% fire department dues as certified by Dept. of Commerce. |

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
|------------------------|----------------------|-----------------------------|--|
| <u>August (cont'd)</u> | | | |
| 1 | 66.0309 (14) (c) | Regional Planning | Chairperson of Regional Planning Commission in counties where less than one-half of the county's land is within the region certifies to the clerks a statement of charges to their municipalities to be extended on the tax roll. |
| 10 | 16.96(2)(a) | Population | Clerk receives population estimate for town from the Dept. of Administration. Town may challenge estimate by September 15. |
| 15 | 70.57(1) & 70.575 | Equalized Value | DOR completes the "state assessment" showing the full market value of all taxable property and enters same in its records; notice of equalized value shall be given to each taxation district. |
| 15 | 74.12(1)(a) | Multiple Installment Option | Deadline for town to adopt ordinance or amendment to implement multiple installment option for payment of real estate taxes. |
| 20 | 74.29(1) | Tax Settlement | Tax settlement by County Treasurer. |
| 4th Monday | 70.60 (1) | State Tax | State tax is computed for each county by the DOA and certified to County Clerk. |
| | 10.76 | Election Deadlines | This statute sets forth in chronological order dates relating to the September primary and election occurrences which affect Clerk and governing body. |
| | 5.25 (1) 5.25 (3) | Election Polling Place | Polling places shall be public buildings, unless the use of a public building for this purpose is impracticable or the use of a nonpublic building better serves the needs of the electorate, as determined by the town board. If town board wishes to change the place for holding the election, such change must be made at least 60 days prior to the election. |

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
|-------------------------|----------------------|------------------------|---|
| <u>SEPTEMBER</u> | | | |
| 1 | 174.06(1) | Annual Dog List | Every town or village by this date shall list all dogs owned or kept in the municipality. |
| 2nd Tuesday | 5.02 (18) | Election | Second Tuesday in September is the date for the September primary election. |
| 15 | 79.015 | Revenue Estimates | Clerk receives DOR estimate on shared revenue payment for payment for the coming fiscal year. |
| 15 | 16.96 (2) (b) | Population | Deadline for towns to challenge annual population estimate. |
| <u>OCTOBER</u> | | | |
| 1 | 200.13 (1) (L) & (5) | Sewer Taxes | Metropolitan Sewerage District Commission certifies special assessments and other taxes to Clerk. |
| | 65.90 & 60.40 (2) | Budget | Begin preparation of budget; Town Board is responsible for preparation. However, the Board may provide for assistance by any person including Clerk and/or Treasurer. |
| | 10.74 (6) (am) | Election Ballots | Thirty-one days before general election is the latest County Clerks may distribute ballots to local clerks. |
| First Monday | 86.30 (2) | Quarterly Highway Aids | Quarterly payment of highway aids by the state. (Also paid in January, April and July.) |
| 10 | 16.96 (2) (c) | Population | Clerk receives notification of final population estimates for town. |

| DATE | STATUTORY REFERENCE | SUBJECT | LAW OR COMMENT |
|---|---------------------|--|--|
| October (cont'd) 15 | 66.0809 (3) | Water Utility | Delinquent water utility accounts must be furnished by October 15, unless Water Department notifies owners directly. |
| 31 | 38.16 (1) | Technical Colleges | Clerk should receive from Technical College System (TCS) Board a certified statement showing the amount of the levy for TCS purposes for the town or village. |
| <u>NOVEMBER</u> | | | |
| 1 | 60.77 (6) (b) | Tax Roll | As soon as the local Clerks receive the county, school and state tax apportionment, they may commence preparing the tax roll. |
| 1st Tuesday after 1st Monday | 5.02 (5) | Sanitary Taxes | Town Sanitary District Commission levies a tax on all taxable property, certifies same to Clerk (must be levied on or before Nov. 1). |
| 1 | 66.0725 (3) | General Election | First Tuesday after the first Monday in November is the date of the general election in each even-numbered year. |
| 1 | 87.14 | Unpaid Condemnation Special Assessments | Town treasurers shall transmit to clerks a certified statement of unpaid condemnation assessments. |
| Within 90 days following general election | 6.50 | Flood Financing | Prior to November 1, the Flood Control Board shall certify financing to Clerks of cities, villages and towns included in the District. |
| 70.63 | County Tax | Election Registration | The Clerk shall examine and update voter registration records following every General Election and mail notices of suspension of registration to electors who have not voted within the previous four years. |
| 16 | 66.0809 (3) | Delinquent Water | County Clerk certifies to each clerk the county taxes apportioned. |
| | | | Authorized officer of Water Department in towns shall report to Clerk delinquent water bills and Clerk shall insert in tax roll. |

STATUTORY REFERENCE

SUBJECT

LAW OR COMMENT

DATE

November (cont'd)

3rd Monday 79.02(1)

Shared Revenue Payment

Clerk receives notification of municipality's shared revenue distribution from DOR; Treasurer receives payment from the state Treasurer (balance of annual payment - 85%).

65.90 & 60.40 (3)

Budget Hearing

Town Board to conduct hearing and adopt budget.

60.10 (1) (a)
82.03 (2)(a)

Town Levy and Transportation Expenditures

Town electors at special town meeting to adopt levy [unless electors authorize board to adopt levy under sec.60.10 (2) (a)] and approve total highway expenditures if greater than \$5,000 multiplied by the number of town road miles.

4th Tuesday in November preceding Spring municipal election

10.06 (3) (a)

Notice for Municipal Elections

If the town will be electing town officials in the Spring election, the clerk publishes a type A notice for the municipal offices. Publication shall be on the following day if Tuesday is a holiday.

DECEMBER

1 or before

79.10 (2)

Tax Relief

DOR notifies the Clerk of the amount of general property tax relief to be received by each municipality.

8

74.03 (1)

Delivery of Tax Roll

Clerk shall transfer the tax roll on or before December 8 to the treasurer, unless taxation district has a refund policy for excess payments.

15

86.302 (1g)

Certified Highway Plats

Town Board not later than this date shall file with the Dept. of Transportation and with the County Clerk a certified plat of town showing the roads and streets and their mileage to be open and used for travel as of the succeeding January 1, which may be used by the Dept. in making computations of highway aids. If no change in mileage, a certified statement may be filed.

STATUTORY REFERENCE

SUBJECT

LAW OR COMMENT

December (cont'd)

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| 15 in odd-numbered years | 86.302 (2) | Pavement Rating Report | Town assesses the physical condition of highways under its jurisdiction, using a pavement rating system approved by the Department of Transportation and reports the results of that assessment to the Department of Transportation. |
| 3rd Monday | 74.03 | Tax Roll | Clerks shall deliver tax roll to Treasurer if the town has a refund policy for excess payments; otherwise delivery is on December 8. |
| | 66.0703 (13) | Delinquent Special Assessments | Clerks shall include in the tax roll all delinquent special assessments if same shall have been delivered by the treasurer by this date. |
| 31 | 196.07 (1) | Public Utility | Municipal Utilities must close accounts and take balance sheet from there promptly. Annual Statement of Utilities to be filed with PSC by April 1 of next year. |
| Not later than 31 st | 7.30 (4) | Election Officials Appointment | Not later than December 31 of odd-numbered years the Town Chairperson shall nominate to the Town Board the necessary Election officials. If political parties provide list in compliance with the law under 7.30 (4) (b), the nominations must be from that list. |
| | 70.67 (2) | Treasurer's Bond | Town and Village Boards may act by adoption of ordinance to eliminate Treasurer's bond for tax collection. |
| 31 | 79.095 (2) (b) | TIF District Tax Rate Report | Due date for reporting to the Department of Revenue the tax rate used for each tax incremental district for which the municipality assesses property. |

NOTE: Please note this "Calendar of Events" does not contain dates and deadlines for the Social Security or Medicare Payments. For more information on withholding, contact Ruthann Watts at (262) 513-3520 or by email at ruth.a.watts@irs.gov