

# 2014 Calendar

## **How to use the calendar:**

Scroll through the document to see all months or use the bookmarks on the left to access each month

## **Abbreviations:**

DNR	Wisconsin Department of Natural Resources
DOA	Wisconsin Department of Administration
DOR	Wisconsin Department of Revenue
DOT	Wisconsin Department of Transportation
DPI	Wisconsin Department of Public Instruction

## **Weekend/holiday deadlines:**

State law provides that when deadlines fall on a Sunday or legal holiday, the deadline moves to the next business day. When deadlines fall on a Saturday and the related agency is not open on Saturdays, the deadline moves to the next business day. (sec. 990.001(4)(b)(c), Wis. Stats.)

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## January 2014

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			<b>1</b> State Holiday - Offices Closed Deadline - Final or Amended Municipal Assessment Reports (MAR) & Tax Incremental District Assessment Reports (TAR) filed with DOR General Property Assessment Date (s. 70.10)	<b>2</b> DOT makes Quarterly Highway Aids payments	<b>3</b>	<b>4</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b> Deadline - January Settlement filed with taxing Jurisdictions (s. 74.23)	<b>16</b>	<b>17</b> DOR mails/posts on website Municipal Financial Report and "playback" to municipal and county clerks (approx.)	<b>18</b>
<b>19</b>	<b>20</b> State Holiday - Offices Closed Deadline - February Assessor Certification Exam applications sent to DOR	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b> DOR updates and prints County and Municipal Revenue & Expenditure Bulletin (approx.)  DOR updates and posts to website Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports	<b>31</b> Last day for municipal treasurers to apply Lottery and Gaming, First Dollar Credits to tax bills  First property tax installment due - full payment of special assessments, special charges, special taxes and personal property required  Deadline - Complete online Assessor school and Affidavits sent to DOR  Deadline - Payment in lieu of taxes stewardship payment to DNR	

## February 2014

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						<b>1</b>
<b>2</b>	<p><b>3</b></p> <p>First day to charge-back delinquent personal property taxes (S. 74.42(2))</p> <p>Payments for Municipal Services made by DOA in early Feb.</p>	<p><b>4</b></p> <p>DOR posts Lottery and Gaming Credit reimbursement reports</p>	<p><b>5</b></p> <p>DOR posts on website Lottery and Gaming and First Dollar Credit March report for County Treasurers</p>	<b>6</b>	<p><b>7</b></p> <p>DOR mails Requests for Special District Boundary Updates</p>	<p><b>8</b></p> <p>Assessor Certification Exam</p>
<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<p><b>14</b></p> <p><b>Deadline</b> - Assessor sales information to be included on the preliminary "Assessment to Sales Ratio Report"</p> <p><b>Deadline</b> - DOR notifies Assessor of manufacturing and telecommunication property to be assessed by DOR during the current assessment year (S. 70.995(6))</p>	<b>15</b>
<b>16</b>	<p><b>17</b></p> <p><b>Deadline</b> - Municipalities distribute Payment in Lieu of Taxes stewardship payments</p>	<b>18</b>	<p><b>19</b></p> <p>DOR notifies Assessors of preliminary "Assessment to Sales Ratio Reports"</p>	<p><b>20</b></p> <p><b>Deadline</b> - February Settlement with taxing jurisdictions (S. 74.25)</p> <p><b>Deadline</b> - Lottery and Gaming Credit special charges paid to DOR</p>	<b>21</b>	<b>22</b>
<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<p><b>28</b></p> <p>Last day for municipalities to request direct payment of Lottery and Gaming, School Tax Levy, and First Dollar Credits</p> <p>DOR produces/posts on website Final Major Class Comparisons Report for prior year (s. 70.05) (approx.)</p>	

March 2014						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 Deadline - Lottery and Gaming and First Dollar Credit reimbursement reports & county data files filed with DOR (s. 79.10 (1m)) Deadline - Property owners request Manufacturing assessment classification for 2014 (S. 70.995(5))	4	5	6	7	8
9	10	11	12	13	14 Deadline - Assessors submit 2013 sales information to be included or excluded from final "Assessment to Sales Ratio Reports" to DOR	15
16	17 Deadline - County submits state share of taxes to DOA (s. 74.30(1m)) Deadline - County submits Treasurer's tax roll settlement sheets to DOR (s. 59.25(3)(e))	18 DOR mails/posts on website Lottery and Gaming Credit payment/settlement notices (approx.)	19	20	21 DOR sends Expenditure Restraint Program budget worksheets to Municipal Clerks	22
23	24 DOR makes Lottery and Gaming Credit payments - 4th Monday (s. 79.10 (7m)(b))	25	26	27	28 DOR posts on website Lottery and Gaming Credit settlement report	29
30	31 Deadline - Municipalities with population <2,500 filed Municipal Financial Report with DOR (s. 86.303(5)(c)) Deadline (Even Years Only) - Property owners file tax exemption reports with municipality (s. 70.337(1)) Deadline - Payments for 2013 Municipal Fee for Manufacturing Property Assessment due to DOR (s. 70.995(14))					

## April 2014

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		<b>1</b> Deadline - Charge-back delinquent personal property taxes (s. 74.42(1))  DOT makes quarterly Highway Aids payment (except counties)  Deadline - State Board of Assessors notify municipalities of prior year Manufacturing assessment objection determinations (s. 70.995 (8)(a))	<b>2</b>	<b>3</b>	<b>4</b> DOR requests updated contact information for local officials (Odd Years Only)	<b>5</b>
<b>6</b>	<b>7</b>	<b>8</b> Town annual meeting - 2nd Tuesday in April or within 10 days (s. 60.11(2))  2014 Tax Incremental District Certifications posted (PE-209)  2014 Tax Incremental District fees posted to <i>My Tax Account</i>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>
<b>13</b>	<b>14</b>	<b>15</b> Lottery and Gaming Credit settled with taxing jurisdictions (s. 79.10 (7m)(cm)1.c.)	<b>16</b> Deadline - Payment in lieu of taxes payment to DNR (non-stewardship)	<b>17</b>	<b>18</b>	<b>19</b>
<b>20</b>	<b>21</b> Deadline - May Assessor Certification Exam applications sent to DOR	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>
<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b> DOR notifies Assessors of final "Assessment to Sales Ratio Reports" posted to website			

May 2014						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			<p>Manufacturing full value rolls sent to clerks from April - June. Clerks review for correct taxation district and taxing jurisdiction identification. DOR mails Manufacturing assessment notice sent to taxpayers (s. 70.995 (8)(b)1)</p>	<p><b>1</b>  <b>Deadline</b> - Municipalities with population &gt;2,500 and counties filed Municipal Financial Report with DOR (s. 86.303(5)(d))  <b>Deadline</b> - Expenditure Restraint Program budget worksheet filed with DOR  <b>Deadline</b> - Exempt Computer Reports filed with DOR (s. 79.095(2)(a))  DOR posts on website 2014 Municipal Assessment Report (MAR), Tax Incremental District Report (TAR) and Exempt Computer Reports (ECR)  <b>Deadline</b> - Assessors provide stratified assessment data to DOR</p>	<p><b>2</b>  Preprinted SOA posted on DOR website (approx. date)</p>	
<b>4</b>	<p><b>5</b>  <b>Deadline</b> - Local assessor delivers completed Assessment Roll to clerk - 1st Monday in May (s. 70.50)</p>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<p><b>10</b>  Assessor Certification Exam</p>
<b>11</b>	<p><b>12</b>  Board of Revenue holds annual meeting during 30-day period starting 2nd Monday in May (s.70.47)  <b>Deadline</b> - Annual Assessment Report (AAR) filed with DOR within 30 days of Board of Review</p>	<b>13</b>	<b>14</b>	<p><b>15</b>  <b>Deadline</b> - Extension to file Municipal Financial Report with DOR (s. 86.303(5)(c) &amp; (d))  <b>Deadline</b> - Tax Incremental District Certifications (PE-209) filed with DOR  <b>Deadline</b> - Annual Tax Incremental District fees due to DOR</p>	<b>16</b>	<b>17</b>
<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
<b>25</b>	<p><b>26</b>  State Holiday - Offices Closed</p>	<b>27</b>	<b>28</b>	<p><b>29</b>  DOR sends Statement of Taxes "playback" to district clerks</p>	<p><b>30</b>  2% fire dues normally paid to towns, village and cities end of May - August 1</p>	<b>31</b>

## June 2014

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4 DOR mails letters to municipalities and counties without a Municipal Financial Report on file (approx.)	5	6	7
8	9 Deadline - Statement of Assessment filed with DOR - 2nd Monday of June or after Board of Review (s. 70.53) Deadline - Exempt Computer Reports filed with DOR (s. 79.095(2)(a)) Deadline - Assessors file Municipal Assessment Report (MAR) & Tax Incremental District Assessment Report (TAR), including net new construction, with DOR (73.03(5))	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Expiration of local cigarette, liquor and malt beverage operator licenses, except in first class cities (s. 125.04, 125.51 and 134.65)					

## July 2014

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		<b>1</b> <b>Deadline (Even Years Only) -</b> Municipal clerks file Tax Exemption Summary Report (PC- 226) with DOR (s. 70.337(2))  DOT makes Quarterly Highway Aids payments	<b>2</b>	<b>3</b>	<b>4</b> State Holiday - Offices Closed	<b>5</b>
<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>
<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>
<b>20</b>	<b>21</b> <b>Deadline - August Assessor</b> Certification Exam applications sent to DOR	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b> DOR sends payment notices to local clerks for exempt computer aid, shared revenue, expenditure restraint, and school levy tax credit	<b>26</b>
<b>27</b>	<b>28</b> Exempt computer aid paid (s. 79.095(4))  100% ERP, 15% shared revenue and school levy tax credit paid (s. 79.09(4) & 79.10(7m)(a))  First Dollar Credit paid (s. 79.10(7m)(c))	<b>29</b>	<b>30</b>	<b>31</b> <b>Deadline - Second installment of</b> property taxes paid to treasurer (s. 74.11 (8)) <b>Deadline - Municipalities with a</b> population > 25,000 and counties file Combined Annual Financial Report with DOR (s. 86.303)  DOA releases preliminary population estimates		



## August 2014

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					<b>1</b> DOR releases preliminary equalized, TID & net new construction values for review  2% fire dues paid to towns, village and cities	<b>2</b>
<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b> <b>Deadline</b> - Municipalities to review preliminary equalized, TID & net new construction values	<b>9</b> Assessor Certification Exam
<b>10</b>	<b>11</b> DOR updates and posts to website Master List of Taxation Districts, Underlying Taxing Jurisdictions and Municipal Code Reports	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b> DOR certifies equalized value to towns, villages, cities and counties (s. 70.57(1) (a))  <b>Deadline</b> - Towns, villages and cities that received direct payment of school levy tax and First Dollar credits forward to County Treasurer (s. 79.10 (7m)(cm)1.b)	<b>16</b>
<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b> <b>Deadline</b> - County settles school levy tax, Lottery and Gaming and First Dollar Credits with taxing jurisdictions (s. 79.10 (7m)(cm))  <b>Deadline</b> - County settles Lottery and Gaming Credit special charges with DOR	<b>21</b>	<b>22</b> DOR posts on website County and Municipal Certificates of Equalized Value	<b>23</b>
<b>24</b>	<b>25</b> DNR certifies state tax to county clerk (sec 70.60(1))	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b> <b>Deadline</b> - Assessors file amended computer exemption reports with DOR to determine 2015 computer aid payments	<b>30</b>
<b>31</b>						

## September 2014

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	<b>1</b> State Holiday - Offices Closed	<b>2</b> DOR mails TID certified values to overlying taxing jurisdictions	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b> DOR updates and posts on website Municipal Debt Limit Report	<b>11</b> DOR mails 2014 revised estimate and 2015 original estimate shared revenue and expenditure notices to clerks (s. 79.015)	<b>12</b> DOR posts on website County and Municipal Levy Limit worksheets (approx.)	<b>13</b>
<b>14</b>	<b>15</b>	<b>16</b> Municipal Assessors Institute Olympia Resort - Oconomowoc	<b>17</b> Municipal Assessors Institute Olympia Resort - Oconomowoc	<b>18</b> Municipal Assessors Institute Olympia Resort - Oconomowoc	<b>19</b> Municipal Assessors Institute Olympia Resort - Oconomowoc	<b>20</b>
<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>
<b>28</b>	<b>29</b>	<b>30</b>				

October 2014						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			<b>1</b> <b>Deadline</b> - Request for Chargeback of Refunded or Rescinded Taxes (Form PC-201) filed with DOR (s. 74.41(1))  <b>Deadline</b> - Request to Share Non-Manufacturing Omitted Taxes (Form PC-205) filed with DOR (s. 74.315)  <b>Deadline</b> - Taxpayers file late Lottery and Gaming Credit claim with DOR  DOR certifies school district equalized values to DPI (s.121.06)	<b>2</b> DOR certifies and posts on website technical college equalized values (approx.)  DOR posts on website State and County and Technical College Apportionment sheets (approx.)  State Trust Fund notices mailed (during month of October)  DOR mails exempt computer values and worksheets (during month of October)	<b>3</b> DOR sends Lottery and Gaming Credit audit results to county treasurer and municipal clerk (approx.)  DOR posts on website Technical College Certification of Values Report - Tax Apportionment	<b>4</b>
<b>5</b>	<b>6</b> Quarterly Hwy Aids paid by DOT	<b>7</b> DOR begins equating manufacturing assessment rolls and printing final Statements of Assessment (s. 70.995 (08))  DOR begins notifying municipalities of 2014 Municipal Fee for Manufacturing Assessment (s. 70.995(14))	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b> Statistical Reports posted on DOR website (s. 73.06) (approx. date)  Notice of delinquent water and sewer bills sent to property owners.	<b>16</b> DOR certifies and posts on website Special District Equalized Values (approx.)  DOR mail/posts to website Special District Apportionment sheet (approx.)	<b>17</b>	<b>18</b>
<b>19</b>	<b>20</b> <b>Deadline</b> - November Assessor Certification Exam applications sent to DOR	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b> DOR mails expenditure restraint program budget limit notices sent to towns, villages and cities with tax rate above 5 mils	<b>25</b>
<b>26</b> Wisconsin Towns Association Annual Meeting Stevens Point	<b>27</b> Wisconsin Towns Association Annual Meeting Stevens Point	<b>28</b> Wisconsin Towns Association Annual Meeting Stevens Point	<b>29</b>	<b>30</b> <b>Deadline</b> - Technical colleges certify levy to municipalities (sec. 38.16(1))	<b>31</b> DOR posts on website Major Class Comparison report  <b>Deadline</b> - (Nov 1) - DOR distributes oil pipeline terminal property tax to municipal treasurer (s. 76.24(2)(am))  <b>Deadline</b> - 2014 Tax Incremental District creations & amendments packets (including fees) sent to DOR	

## November 2014

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	<p><b>3</b></p> <p><b>Deadline</b> - Special districts certify tax levy to municipality (sec 200.13(1)(L))</p> <p><b>Deadline</b> - Technical College District Boards certify tax levy</p> <p>DOR certifies percent change in Consumer Price Index (sec 79.05(2m))</p> <p>DOR mails non-compliance notices to municipalities</p>	<p><b>4</b></p> <p>LGS special charges &amp; non-primary resident reports sent to county treasurers and municipal clerks. (Tax 20.12(2)(a)2)</p>	5	6	7	<p><b>8</b></p> <p>Assessor Certification Exam</p>
9	<p><b>10</b></p> <p><b>Deadline</b> - School districts send certified school levy to town, village and city clerks (s. 120.12 (3))</p>	11	12	13	<p><b>14</b></p> <p>DOR certifies 74.41 charge-backs and 74.315 omitted taxes to towns, village and cities</p> <p>DOR mails shared revenue payment notices to local treasurers</p>	15
16	<p><b>17</b></p> <p>DOR makes final shared revenue payments</p>	18	<p><b>19</b></p> <p>DOR posts on website Tax Increment Worksheet (approx.)</p>	<p><b>20</b></p> <p>DOR posts on website maximum credit value and maximum credit for Lottery and Gaming and First Dollar Credits (s. 79.10 (2))</p> <p>DOR calculates, mails and posts on website school levy tax credit amount and estimated major state aids (Full Disclosure) for town, village and city clerks</p>	21	22
23	<p><b>24</b></p> <p>DOR posts on website Omitted Tax notices and facsimiles</p>	<p><b>25</b></p> <p>DOR posts on website Statement of Taxes (approx.)</p>	26	<p><b>27</b></p> <p style="color: red;">State Holiday - Offices Closed</p>	28	29
30						

December 2014						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	<b>1</b> DOR notifies municipal clerk if Final Municipal Assessment Report (MAR) or Tax Incremental District Assessment Report (TAR) not filed	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b> Deadline - Tax District clerks deliver tax roll (s. 74.03)	<b>6</b>
<b>7</b>	<b>8</b>	<b>9</b> DOR posts on website Debt Margin Report	<b>10</b>	<b>11</b>	<b>12</b> DOR posts on website updated manufactured/mobile home publication for Lottery and Gaming Credit (Prop 076)	<b>13</b>
<b>14</b>	<b>15</b> Deadline - Statement of Taxes filed with DOR - 3rd Monday of Dec (s. 69.61) Deadline - County and Municipal Levy Limit Worksheet filed with DOR Deadline - Tax Increment Worksheet is filed with DOR Deadline - Tax District Clerk delivers roll to refund excess escrow amount within 15 days	<b>16</b>	<b>17</b> DOR posts on website 2014 Calendar (approx.)	<b>18</b>	<b>19</b>	<b>20</b>
<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b> State Holiday - Offices Closed	<b>25</b> State Holiday - Offices Closed	<b>26</b>	<b>27</b>
<b>28</b>	<b>29</b>	<b>30</b> DOR posts on website preprinted January Treasurer's Settlement sheets (approx.)	<b>31</b> State Holiday - Offices Closed  Deadline - 2014 Tax Incremental District allocations and distressed / severely distressed packets (including fees) sent to DOR			