



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



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



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<p>April 1</p>	<ul style="list-style-type: none"> • Open Book/Board of Review Calendar – available to enter dates • Deadline – Chargeback of delinquent personal property taxes (sec. 74.42(1), Wis. Stats.) <ul style="list-style-type: none"> ○ Form PC-200 – send a copy to municipal clerk and each affected taxing jurisdiction ○ Contacts – Deb Werner (608) 264-6892, Lynn Oldenburg (608) 266-2569 ○ Email lgs@wisconsin.gov or submit a question through our website • Deadline – State Board of Assessors must notify municipalities of prior year manufacturing assessment objection determinations by April 1 (sec. 70.995(8)(a), Wis. Stats.)
<p>April 15</p>	<ul style="list-style-type: none"> • Deadline – Lottery and gaming credit settled by municipal treasurer with taxing jurisdictions (sec. 79.10(7m)(cm)1.c., Wis. Stats.) • Deadline – Tax Incremental District (TID) administrative certification fees due <ul style="list-style-type: none"> ○ Each year – municipalities must pay \$150 for each active TID ○ Pay fees in My Tax Account – DOR does not accept paper checks • Deadline – Tax Incremental District (TID) termination – email DOR the following: <ul style="list-style-type: none"> ○ Adopted termination resolution ○ Form PE-223 – Terminated TID Final Accounting Submission Date Agreement
<p>3rd Tuesday in April</p>	<ul style="list-style-type: none"> • Town annual meeting – third Tuesday in April or within 10 days of the third Tuesday in April (sec. 60.11(2), Wis. Stats.)
<p>4th Monday in April</p>	<ul style="list-style-type: none"> • Board of Review (BOR) to convene – (sec. 70.47, Wis. Stats.) (45-day period) BOR holds annual meeting during 45-day period starting Fourth Monday in April, but no sooner than seven days after the last day the assessment roll is open for examination (sec. 70.45, Wis. Stats.). <ul style="list-style-type: none"> ○ Enter Open Book/Board of Review Calendar dates and times on DOR's website ○ Assessor or assessment questions? <ul style="list-style-type: none"> ▪ Call (608) 266-7750 ▪ Email bapdor@wisconsin.gov ○ Review the Guide for Board of Review Members <ul style="list-style-type: none"> ▪ Form PA-115A – Objection Form for Real Property Assessment ▪ Form PA-115B – Objection Form for Personal Property Assessment • BOR Training Requirements – at least one member must meet the training requirements under state law (sec. 70.46(4), Wis. Stats.) <ul style="list-style-type: none"> ○ BOR training web page ○ PA-107 – Board of Review Member Training Affidavit (e-file in MyDORGov) ○ DOR's Board of Review web page – resources, procedures, training, common questions and forms
<p>April 30</p>	<ul style="list-style-type: none"> • Deadline – ARPA-SLFRF Annual Project and Expenditure Report (due annually until 2027) <ul style="list-style-type: none"> ○ Visit DOR's American Rescue Plan Act – State and Local Fiscal Recover Funds (ARPA-SLFRF) web page ○ U.S. Treasury – Recipient Compliance and Reporting Responsibilities web page • Deadline – Wisconsin DOR Form (WT-6) – filing instructions for each employer who withholds Wisconsin income tax
<p>1st Monday in May</p>	<ul style="list-style-type: none"> • Local assessor delivers completed assessment roll to clerk – first Monday in May (sec. 70.50, Wis. Stats.) <ul style="list-style-type: none"> ○ Must be delivered prior to the Board of Review meeting ○ Clerk examines and corrects assessment roll (sec. 70.52, Wis. Stats.) ○ Note: It is important to verify the assessment roll's accuracy at this time. Most of a clerk's tax work and reports depend on the accuracy of the assessment roll. ○ Assessment and Tax Roll Instructions for Clerks ○ Guide for Board of Review Members



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



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



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



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



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

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



Municipal Staff Filing Timeline & Resources

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Topic	Contact Information
Data Visualizations	<ul style="list-style-type: none"> Web – Interactive Data Visualizations (revenue.wi.gov/Pages/Report/Interactive-Data.aspx)
Email Updates	<ul style="list-style-type: none"> Subscribe to DOR E-News lists to stay up-to-date on form postings, due dates and law changes Web – Subscribe to DOR E-News (revenue.wi.gov/Pages/HTML/lists.aspx)
Equalized Values	<ul style="list-style-type: none"> District contacts (revenue.wi.gov/Documents/slfequemap.pdf) Wisconsin's equalized values – overview
Exemption from State Mandates Request	<ul style="list-style-type: none"> Review the General Waiver Review Criteria (sec. 66.0143 Wis. Stats.) and instructions Use Form PA-050 for original/revised requests
Expenditure Restraint Program Worksheet (ERP)	<ul style="list-style-type: none"> Link to Instructions (revenue.wi.gov/DORForms/erp-inst.pdf) Phone – Andrea Newman Wilfong (608) 266-8618 Email – lgs@wisconsin.gov or submit a question through our website
Financial Administration Handbook	<ul style="list-style-type: none"> Phone – (608) 262-9961 Web – Local Government Education (localgovernment.extension.wisc.edu/basic-financial-administration-handbook-now-available-for-purchase/) Email – lgc@extension.wisc.edu
Government E-Services Online Filing	<ul style="list-style-type: none"> Web – Online Services (revenue.wi.gov/Pages/OnlineServices/slfilling.aspx) Web – Government Publications (revenue.wi.gov/Pages/HTML/govpub.aspx)
Governments Web Page	<ul style="list-style-type: none"> Recent news, video resources, common questions, reports, calendar and more Web – Governments (revenue.wi.gov/Pages/Governments/home.aspx)
Manufacturing Assessment Rolls	<ul style="list-style-type: none"> District contacts (revenue.wi.gov/Documents/slfdoc.pdf) Web – Manufacturers (revenue.wi.gov/Pages/Manufacturing/home.aspx)
Motor Fuel	<ul style="list-style-type: none"> Phone – (608) 266-6701 Web – Motor Fuel Tax (revenue.wi.gov/Pages/Businesses/MotorFuel.aspx) Submit a question – DORExciseTaxpayerAssistance@wisconsin.gov
Municipal Clerk Web Page	<ul style="list-style-type: none"> Web – Municipal clerk – online services, reports, common questions, resources, common forms, manuals and procedures, Tax Incremental Financing (TIF), calendar, recent news and partnerships
Municipal Financial Report – Form C & CT	<ul style="list-style-type: none"> Link to instructions (revenue.wi.gov/DORForms/sl-103.pdf) <ul style="list-style-type: none"> Form C and Form CT and access to U.S. Census Bureau Annual Financial Report (F-65) Training videos – on e-filing your Municipal Financial Report (MFR) Phone – Kathleen Springhorn (608) 261-5341, Jonathan Stengel (608) 266-8207 Email – lgs@wisconsin.gov or submit a question through our website
Municipal Levy Limit Worksheet	<ul style="list-style-type: none"> Link to Instructions (revenue.wi.gov/DORForms/munillinst.pdf) Phone – Andrea Newman Wilfong (608) 266-8618, Frank Bozich (608) 261-5167 Email – lgs@wisconsin.gov or submit a question through our website
Municipal Manufacturing Assessment Fees	<ul style="list-style-type: none"> Sec. 70.995(14)(a), Wis. Stats. – DOR annually imposes a fee in an amount equal to the equalized value of the manufacturing property located in the municipality multiplied by a rate that is determined annually by DOR, so that the total amount collected is sufficient to pay for 50% of the budgeted costs to DOR (due by March 31) Phone – (608) 266-7750 Email – otas@wisconsin.gov
My DOR Government Account (MyDORGov)	<ul style="list-style-type: none"> Form filing with DOR's State and Local Finance Division (assessment, shared revenue, property tax forms) Phone – (608) 266-7750 (for system help) Email – otas@wisconsin.gov (for system help) or lgs@wisconsin.gov (for municipal contact changes) Web – MyDORGov login (ww2.revenue.wi.gov/VaultExternal/index.html) Online help – Using My DOR Government Account (revenue.wi.gov/Pages/FAQS/slif-vault.aspx)



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



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Tax Refund Intercept Program (TRIP)	<ul style="list-style-type: none">• Tax Refund Intercept Program (TRIP) – (User Guide revenue.wi.gov/Documents/newusrguide.pdf)• Phone – (608) 264-0344• Email – DORAgencyCollections@wisconsin.gov• Web – TRIP (revenue.wi.gov/Pages/ISE/trip-home.aspx)
Town, Village and City Forms	<ul style="list-style-type: none">• Web – All DOR Town, Village and City Forms – revenue.wi.gov/Pages/Form/govtvc-Home.aspx• Web – Government E-Services Online Filing – revenue.wi.gov/Pages/OnlineServices/slfiling.aspx
Town, Village and City Tax Bulletin	<ul style="list-style-type: none">• Provides a summary of the general property full values (equalized values), property taxes and rates for each Wisconsin town, village and city. It is posted in June annually for the prior year.• Web – revenue.wi.gov/Pages/Report/tvc-bulletin.aspx
Training Page	<ul style="list-style-type: none">• Link to local government, MyDORGov, My Tax Account (MTA), and other training and webinars• Web – Training (revenue.wi.gov/Pages/Training/Home.aspx)
Wisconsin State Statutes	<ul style="list-style-type: none">• Search for specific topics and statutes• Web – Search statutes (docs.legis.wisconsin.gov/statutes)
Withholding Tax Forms	<ul style="list-style-type: none">• Web – Withholding Tax Forms (revenue.wi.gov/Pages/Form/with-home.aspx)