

2009 ANNUAL CALENDAR OF BUSINESS ACTIVITIES

Local Government Services
Division of State & Local Finance
Wisconsin Department of Revenue

CALENDAR ABBREVIATIONS

BOR	=	Board of Review
DNR	=	Dept. of Natural Resources
DOA	=	Dept. of Administration
DOR	=	Dept. of Revenue
ERP	=	Expenditure Restraint Program
MC	=	Maximum Credit
MCV	=	Maximum Credit Value
PMS	=	Payments for Municipal Services
PP	=	Personal Property
PILT	=	Payment In Lieu of Taxes
SA, SpA	=	Special Assessments
SC, SpC	=	Special Charges
SOA	=	Statement of Assessment
SOT	=	Statement of Taxes
SR	=	Shared Revenues
ST, SpT	=	Special Taxes
TCDB	=	Technical College District Board
TVC	=	Town, Village, or City

*Weekend/Holiday Law Applies for events that by statute would fall on a Sunday, Holiday or Saturday (in some cases) – sec. 990.001 (b) and (c) Wis. Stats.

(b) If the last day within which an act is to be done or proceeding had or taken falls on a Sunday or legal holiday the act may be done or the proceeding had or taken on the next secular day.

(c) When the last day within which a proceeding is to be had or taken or an act done, which consists of any payment to or the service upon or the filing with any officer, agent, agency, department or division of the state or of any county, city, village, town, school district or other subdivision of the state, of any money, return, statement, report, notice or other document, falls on a Saturday and the duly established official office hours of such officer, agent, agency, department or division to which such payment is to be made or upon which such service is to be made or with which such return, statement, report, notice or other document is required to be filed, do not include any office hours thereof on such Saturday, said proceeding may be had or taken or such act may be done on the next succeeding day that is not a Sunday or a legal holiday.

January 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
			1 New Years Day State Offices Closed Last Date to set date for Caucus General Property Assessment date [s. 70.10]	2	3	4
5 Quarterly hwy aids paid.	6	7	8	9	10	11
12	13	14 Approximate date Financial Report Forms mailed by DOR	15 January tax settlement on or before 15 th with taxing jurisdictions	16	17	18
19 Martin Luther King, Jr. Holiday State offices closed	20	21	22	23	24	25
26	27 Last Tuesday is final day to hold Town or Village caucus.	28	29	30 Last day for Treasurer to apply Lottery and First Dollar Credit to tax bills	31	

February 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
Lottery special charges sent to DOR after settlement.						1
2 PMS aid paid early this month. Beginning date for delinquent personal property tax Charge-backs [s. 74.42(2)] * First installment of taxes due & full payment of SA, SC, ST and PP. DNR PILT stewardship payment due.	3 Approximate date DOR to post Lottery and Gaming and First Dollar Credit late claim forms to internet.	4 DOR to mail Lottery and Gaming and First Dollar Credit reports	5	6	7	8
9	10	11	12	13	14 Assessor Exams	15
16 Presidents' Day Federal Holiday	17 Spring Primary Election Distribute PILT stewardship payment on or before Feb 15,	18	19	20 Statutory date for completing tax settlement with county & taxing jurisdictions. Multiple installments settlements [s. 74.25]	21	22
23	24	25	26	27 DOR to produce and post Final Major Class Comparison Report on internet [s. 70.05].	28	

March 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
						1
2 Lottery and First Dollar Credit Reports due to DOR [March 1].						
9	10	11	12	13	14	15
16 County sends its share of taxes to State [Mar 15, s. 74.30(1m). Deadline for County Treasurer to furnish completed tax roll settlement sheets to DOR.						
23 Lottery and Gaming Credit paid by DOR (4 th Monday).						
30 End of month DOR sends ERP budget worksheets to Clerks of eligible TVCs.	31 Deadline for Financial Report Form - 2,500 or less population. Property owners file tax exempt reports w/municipality by March 31 (even number years only)					

April 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
Mfg full value rolls sent to clerks from April through June. Clerks should review for correct taxation district and taxing jurisdiction identification. Mfg assessment notices set to taxpayers [s. 70.995(8)(b)1]		1 Deadline to Charge Back uncollected 2008 PP taxes to taxing jurisdiction [s. 74.42(1)]. Exempt computer report on-line available for assessor input	2	3	4	5
6 Quarterly Hwy Aids Paid (Except Counties)	7 Spring Elections Town Annual Meeting or within 10 days	8	9	10	11	12 Easter
13	14	15 Deadline to settle for Lottery & Gaming Credit with taxing jurisdictions.	16	17	18	19
20 DNR payment date for PILT.	21 Board of Review WisLine 10:30 – 12:50	22	23	24	25	26
27	28 Board of Review WisLine 10:30 – 12:50	29	30			

May 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURD	SUNDA
				<p>1 On or before May 1, Municipal and TID Computer Exemption Report due by local assessor to DOR (electronic only) [s. 79.095 (2)(a)].</p> <p>Deadline for Financial Reports 2,500 or more population.</p> <p>ERP Budget worksheet due.</p>	2	3
<p>4 Local assessor to deliver completed assessment roll to Clerk by 1st Monday in May.</p>	<p>5 Board of Review WisLine 10:30 – 12:50</p>	6	7	8	<p>9 Assessor Exams</p>	10
<p>11 Board of Review to convene within 30 days, beginning with 2nd Monday in May [s. 70.47].</p>	12	13	14	<p>15 Extended deadline for Financial Report Forms A, B, C, CT, D.</p> <p>Deadline for local committee on liquor licenses to act on applications</p>	16	17
18	19	20	21	22	23	24
<p>25 MEMORIAL DAY State offices closed.</p>	26	<p>27 End of month 2008 SOT “playback” sent to tax district clerks.</p>	28	<p>29 2% fire dues usually paid end of May or 1st week of June (By statute due before August 1st)</p>	30	31

June 2009

June 2009						
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
1	2	3	4	5	6	7
8 Statement of Assessment due to DOR by second Monday of June (after completion of BOR) [s. 70.53]. Assessor Final TID and Municipal Reports (including Net New Construction amounts) Due to DOR [s. 73.03(5)]	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Expiration date of Operators, Cigarette, Liquor & Malt Beverage Licenses.					

July 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
		1 Tavern owners must be in possession of Cigarette & tavern licenses. Deadline for municipal Summary of Tax Exemption Reports to DOR. (Even years only)	2	3	4 INDEPENDENCE DAY	5
6 Quarterly Hwy Aids Paid.	7	8	9	10	11	12
13	14	15	16	17	18	19
20 DOR sends payment notice for Exempt Computer Aid, Shared Revenue and ERP and School Levy Tax Credits to local Clerks & Treasurers.	21	22	23	24	25	26
27 Exempt Computer Aid paid. 100% ERP, 15% Shared Revenue paid. School Levy Tax Credit Paid. First Dollar Credit paid.	28	29	30	31 Final day for 2 nd payment of property taxes (if 2 installments) Deadline for Tax 16 Audited Financial Reports (CAFR) 25,000 or more population, municipalities and counties.	On or before August 1 preliminary population estimates by DOA. 2% Fire Dept. dues paid on or before Aug 1 to TVC.	

August 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
					1	2
3	4	5	6	7	8 Assessor Exams	9
10	11	12	13	14 DOR certifies 2009 equalized value of TVC and County [s. 70.57(1)(a)].	15	16
17	18	19	20 Aug 20 th – Tax Settlement by County Treasurer must be completed.	21	22	23
24 4 th Monday – State tax is computed by DNR and certified to County Clerk	25	26	27	28	29	30
31						

September 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
	1 LABOR DAY State offices closed.	2 DOR to provided County Tax Levy Rate Limit form to Counties by Sept 1. TID certified values sent to overlaying taxing jurisdictions.	3	4	5	6
7	8 Approximate date Levy Limit Worksheets will be sent to TVCs and counties.	9	10	11	12	13
14 Revised 2009 SR & ERP estimate, 2010 original SR & ERP estimate notices sent to local clerks.	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	Before Oct 1, certify school district equalized values to DPI.			

October 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUN
Mfg equated Real & Personal Property assessment rolls & SOA sent to clerks from Oct – Dec. [s. 70.995(8)(e)]			<p>1 Deadline for clerk to submit inquiry for chargeback (form PC-201) to DOR [s. 74.41(1)]</p> <p>DOR mails Exempt Computer Value & worksheet.</p> <p>State Trust Fund Loan notices mailed.</p> <p>On or before Oct 1, 2009 - 1st Dollar and, Lottery and Gaming Credit late claim applications due to DOR</p>	2	3	4
5 Quarterly Hwy Aids paid.	6	7	8	9	10	11
12 COLUMBUS DAY Federal Holiday	13	14	<p>15 Notice of delinquent water & sewer bills sent to property owners.</p> <p>Approximate date statistical reports posted to internet by DOR [s. 73.06]</p>	16 Levy Limit Worksheet sent to TVC and Counties.	17	18
19	20	21	22	23	24	25
26 Late part of month Special District equalized value certs. sent to Special District clerks.	27 Late part of month, Tax Increment Worksheets on DOR website.	28	29 ERP budget limit notices sent to TVCs with municipal only tax rate above 5 mills.	30 On or before Nov 1, Special Districts to certify levy to TVC TCBD certifies tax levy.	31	

November 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
Final SOA & Equated Mfg. roll sent throughout month. DOR provides assessment ratio for Estimated Fair Market Value on Final SOA.						1
2 Special District Boards conduct budget hearings (and special town meetings) to set levy this month. City Council to set levy.	3	4	5	6 Local clerks receive school district certified tax levy. [s.120.12 (3)]	7	8
9 SR payment notices sent to local Clerk and Treasurer.	10	11 VETERANS DAY Federal Holiday	12	13	14 Assessor Exams	15
16 3 rd Monday – Final SR payment to TVC & counties. DOR certifies 74.41 chargebacks to TVCs and all taxing jurisdictions [s. 74.41(3)].	17	18	19	20 After county budget set, mail in County Rate Limit form to DOR.	21	22
23	24	25 Approximate date MCV and MC amounts for Lottery and First Dollar Credits sent to local Clerks. School Levy Tax Credit amount sent to local Clerks.	26 THANKSGIVING State offices closed.	27	28	29
30	Prior to December 1, notice of School Levy Tax Credit sent to local clerks. Prior to December 1, notice of Lottery and Gaming Tax Credit sent to local clerks Prior to December 1, notice of First Dollar Tax Credit sent to local clerks					

December 2009

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURD	SUNDAY
	1 First date for towns & villages to set date for caucus.	2	3	4	5	6
7	8 Tax district clerks deliver tax roll to treasurers & tax collection begins	9	10	11 New Lottery and Gaming Credit Mobile/Manufactured Home publication posted to internet (Approximate date)	12	13
14	15 Village Board to establish tax levy on or before Dec 15 th . Deadline for County Tax Levy Rate & TVC Levy Limit worksheets to DOR.	16	17	18	19	20
21 Tax district clerks deliver roll to treasurers if refund excess escrow amount in 15 working days. [3 rd Monday s. 74.03 (2) SOT due to DOR from district clerks.]	22	23	24 Christmas Eve State offices closed	25 Christmas Holiday State offices closed	26	27
28 End of Month January settlement sheets sent to TVC Treasurer.	29	30	31 New Year's Eve State offices closed End of fiscal year for county, TVC			