



2025 Assessor Calendar of Events

Date	Event
February 1	Assessor certification review – Wisconsin Department of Revenue (DOR) initiates review if the Final 2024 Final Municipal Assessment Report (MAR) was not filed
February 7	<ul style="list-style-type: none"> • Deadline – to submit Provide Assessment Data (PAD) data for 2024 sales to be included on the Preliminary Assessment to Sales Ratio Report • Reminder – all assessment information must be submitted online through the Provide Assessment Data system (PAD): ww2.revenue.wi.gov/RETRWebApp/application
February 15	<p>2025 Manufacturing Notification rolls available on our website by February 15:</p> <ul style="list-style-type: none"> • revenue.wi.gov/Pages/Manufacturing/home.aspx • Assessor notified of manufacturing property within the assessor's taxation district that will be assessed by DOR during the current assessment year
February 17	<p>DOR notifies assessors of Preliminary Assessment to Sales Ratio Reports:</p> <ul style="list-style-type: none"> • Assessor to review useable and rejected sales reports for changes, including incorrectly posted assessments, and clerical errors • Assessor to notify Equalization Bureau District Office of changes
March 1	<p>Deadline:</p> <ul style="list-style-type: none"> • Manufacturers to submit annual manufacturing property returns to DOR or request filing extension to April 1 • Prospective manufacturers to contact DOR and request manufacturing classification Note: DOR will notify assessors regarding any new manufacturing property added (or deleted) from the Notification rolls (published online by February 15) • Manufacturers to submit annual manufacturing property returns to DOR or request filing extension to April 1 • Prospective manufacturers to contact DOR and request manufacturing classification Note: DOR will notify assessors regarding any new manufacturing property added (or deleted) from the Notification rolls (published online by February 15) • Property owners submit Exemption Requests (PR-230) to the local assessor
March 3	<ul style="list-style-type: none"> • Final deadline – to submit assessment information for 2024 sales in the PAD system to be included in or excluded from the Final Assessment to Sales Ratio Report • Final deadline – to contact Equalization Bureau District Office if there are changes to previously submitted PAD assessment information
March 24	DOR notifies assessors of Final Assessment to Sales Ratio Reports
April 24	DOR posts 2025 Assessor MAR form to our website revenue.wi.gov/Pages/OnlineServices/slfilling.aspx
April 28 <i>(4th Mon in Apr)</i>	Starts the 45-day period when the Board of Review (BOR) holds an initial meeting
May 1	Stratified assessment data due to Equalization Bureau District Office (feedback on economic changes in district) – links to stratification information are found on DOR's Assessor web page, in the Resources section: revenue.wi.gov/Pages/Assessors/home.aspx
May 5	DOR distributes new 2023 WI Act 12 personal property aid in addition to 2017 machinery, tools, and patterns personal property aid
June 9* <i>(2nd Monday in June)</i>	<p>Deadline – to submit MAR information (used for the 2025 equalized values and TID values)</p> <ul style="list-style-type: none"> • August 1 preliminary equalized values and TID values • August 15 certified equalized values and TID values • Net new construction calculations • Due by midnight, no extensions • Note: If no report is filed, no change in TID increment is given except those due to manufacturing property changes



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June 9 (cont.) <i>(2nd Monday in June)</i>	DOR issues: <ul style="list-style-type: none"> • 2024 Manufacturing Assessment Notices to manufacturing property owners • 2024 Manufacturing Full Value Real Estate and Personal Property Assessment Rolls on our website: revenue.wi.gov/Pages/Manufacturing/home.aspx
June 11	BOR – initial meeting must be held by this date
July 1	Clerk reports exempt personal property values as of January 1, 2023
July 31	Deadline – to provide DOR with changes to 2026 forms, publications and online applications
August 1*	DOR releases 2025 preliminary values: <ul style="list-style-type: none"> • Equalized values • Net new construction • Tax incremental district
August 7*	Deadline – to notify DOR of potential errors in the preliminary equalized values or TID values
August 15*	<ul style="list-style-type: none"> • DOR releases 2025 certified values: <ul style="list-style-type: none"> ○ Equalized values ○ Net new construction ○ Tax incremental district • DOR issues 2017 Machinery Tools and Patterns and 2023 WI Act 12 personal property aid payment estimates (use for budgeting purposes)
October	<ul style="list-style-type: none"> • DOR issues bill for manufacturing assessment services to municipalities with manufacturing property • Payment due by March 31, 2025, or deduction is made to July 2025 shared revenue payment
October 6	Deadline – to file Final MAR to be used for 2025 Preliminary Major Class Compliance
October 7-9	Municipal Assessor’s Institute – Glacier Canyon Lodge Wilderness Resort, Wisconsin Dells
October 12-14	Wisconsin Towns Association Annual Meeting – Kalahari Resort and Convention Center, Wisconsin Dells
October - December	DOR issues – revenue.wi.gov/Pages/Manufacturing/home.aspx <ul style="list-style-type: none"> • 2025 Equated Manufacturing Real Estate and Personal Property Assessment Rolls Note: A valid Statement of Assessment must be filed before Manufacturing Equated Rolls can be processed • Correction of Errors by Assessors (sec. 70.43) Manufacturing Real Estate and Personal Property Assessment Rolls correcting 2024 manufacturing assessments for palpable errors • Omitted Manufacturing Real Estate and Personal Property Assessment Rolls for property omitted from the manufacturing roll during the prior five years
November 1*	<ul style="list-style-type: none"> • 2025 Preliminary Major Class Comparison Report – DOR posts to our website • DOR sends non-compliance notices to municipalities
December 1	<ul style="list-style-type: none"> • DOR sends letter to municipal clerk if Final MAR was not filed • If Initial MAR was estimated, final version must be submitted within 10 days of BOR completion
December 31	Deadline – to submit a final or amended 2025 MAR

* Statutory requirements