



Local  
Government  
Education



WISCONSIN TOWNS  
ASSOCIATION  

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Empowering Town Officials

# *Calendar of Main Events*

**REVISED March 2023**

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Links to online statutes can be found at: <https://docs.legis.wisconsin.gov/statutes/prefaces/toc>

**JANUARY**

<b>1</b>	<b>60.40(1); 61.51(3)</b>	<b>Fiscal Year</b>	<b>The town or village fiscal year is the calendar year.</b>
1	70.10	Assessment	Assessors must assess all assessable property as of this date.
<b>1<sup>st</sup> Monday</b>	<b>86.30(2)(e)</b>	<b>Quarterly Highway Aids (GTA)</b>	<b>General transportation aids are paid by the state on a quarterly basis (also paid in April, July, and October).</b>
Between 2 <sup>nd</sup> and 21 <sup>st</sup>	8.05(1)(a)	Caucus	Caucus must be held no sooner than January 2 and no later than January 21 with the statutory preference being January 21. (Note: The board must take action to establish the date of the caucus between December 1 and January 1.)
<b>At least 5 days before the caucus</b>	<b>8.05(1)(b)</b>	<b>Caucus Notice</b>	<b>Required notice for town and village caucus must be posted in the clerk's office and published in a qualified newspaper under ch. 985 at least 5 days before the caucus. Towns and villages have the option to post in three public places or on the municipal website and in one public place if no newspaper is published in the town or village. If posting, make sure to post a notice in the clerk's office as well.</b>
	5.60(6)(a); 8.05(1)(j)4.	Ballot Placement	No later than the end of the third day following qualifications by all candidates, the clerk shall draw lots to determine the arrangement of candidates' names on the spring election ballot.
<b>1<sup>st</sup> Tuesday</b>	<b>8.05(3) Towns; 8.05(4) Villages</b>	<b>Nomination Papers Method (alternative to caucus)</b>	<b>Candidates for town and village offices may circulate nomination papers starting December 1 and must file them with the clerk by 5:00 p.m. on the first Tuesday in January, or the next day if the first Tuesday is a holiday.</b>
No later than 3 days after 1 <sup>st</sup> Tuesday	10.06(3)(am)	Certification of List of Candidates to County Clerk	Clerk must file a certified list of candidates for town and village offices with county clerk, if a primary is required.

**JANUARY (cont'd)**

<b>On or before 10<sup>th</sup> (odd years only)</b>	<b>59.66(2)</b>	<b>Unclaimed Funds</b>	<b>On or before January 10 in each odd-numbered year, town and village officers must report to the county treasurer any unclaimed funds (that have not been claimed for at least one year).</b>
On or before 15 <sup>th</sup>	74.23(1)	Property Taxes January Settlement	Treasurer shall settle with each taxing jurisdiction for all collections received through the last day of the preceding month.
<b>31</b>	<b>74.35(5)(a)</b>	<b>Recovery of Unlawful Property Taxes</b>	<b>Procedures for recovery of unlawful property taxes. Claims must be filed by January 31.</b>
	See 74.33	Property Taxes	Reasons for rescinding or refunding taxes.
<b>31</b>	<b>74.11</b>	<b>Property Tax Collection</b>	<b>Last day for taxpayers to pay special assessments, special charges, special taxes, and personal property taxes. Real estate tax is due in full unless the taxpayer elects to use the two installments method (then ½ of real estate tax is due on this date). The town has the option to adopt a multiple installments payment option plan under s. 74.12 for three or more installments.</b>
31	74.12	Property Tax Collection Multiple Installments	If a town adopts a multiple installments payment option for real estate taxes (does not apply to special assessments or special charges), the first installment is due by January 31, with at least 50% of the total due by April 30. Ordinance to adopt a multiple installments payment option must be adopted on or before August 15 of the preceding calendar year.
	<b>60.12(1)</b>	<b>Special Town Meetings</b>	<b>Special town meetings may be held for the purpose of transacting any lawful business which might be done at the annual meeting. Called by: 1) written request to clerk by a number of electors not less than 10% of the votes cast in the town for governor at the last general election; 2) by electors at a town meeting; or 3) by action of the town board. (See s. 60.10 for most powers of town meetings.)</b>

**FEBRUARY**

<b>1</b>	<b>74.11(11)</b>	<b>Delinquent Property Taxes</b>	<b>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 1 until paid. Taxes are delinquent if not paid within 5 working days of January 31. If the due date is a Saturday or Sunday, the period of 5 working days ends on the close of business on the first Friday following the due date. See s. 74.11(10)(a)2.</b>
	70.05(5)(b)	Notice of Revaluation	Before a municipality conducts a revaluation, a notice must be placed on the municipal website stating that a revaluation will be taking place and the approximate dates it will occur. If a town does not have a website, it must post the notice in at least three public places within the town.
	<b>10.01(2)(c); 10.06(3)(c)</b>	<b>Town and Other Referendum Questions</b>	<b>Type C notice for referendum to be held at the spring primary or spring election must be published as close as possible to the portion of the Type B notice showing the facsimile referendum ballot.</b>
	10.01(2); 10.06(3)(d); See <a href="#">Election Administration Manual</a> ; <a href="#">Calendar of Election Events</a>	Election Notices	See s. 10.01(2) for the five types of election notices. Towns must always provide a Type D notice when any election is held. Pursuant to s. 985.02(2), towns and villages may post election notices in three public places or in one public place and on the municipal website if no newspaper is published in the town or village.
<b>On or before 20<sup>th</sup></b>	<b>74.25; 74.43(1)</b>	<b>Property Taxes February Settlement</b>	<b>On or before February 20, the treasurer must settle with the treasurers of other taxing jurisdictions for all collections made through the last day of January. Following settlement, the municipal treasurer must transfer the tax roll to the county treasurer.</b>
3 <sup>rd</sup> Tuesday	5.02(22)	Spring Primary	The Spring Primary is held on the third Tuesday in February, if a primary is required.

**MARCH**

10.01(1);  
10.06(3)

Election Notices

See month of February, above, for statutes, comments, and details of law. Also see the Wisconsin Elections Commission (WEC) website, [elections.wi.gov/](http://elections.wi.gov/), and [Calendar of Election Events](#).

**Mid-Late March**

**125.04; 125.25;  
125.26; 125.51**

**Retail Alcohol Beverage  
Licenses**

**Clerk should send out renewal application forms. Applications may be found on the Wisconsin Department of Revenue (DOR) website at [www.revenue.wi.gov/Pages/Form/alcohol-Home.aspx](http://www.revenue.wi.gov/Pages/Form/alcohol-Home.aspx).**

Mid-Late March

60.11(5);  
60.12(3)

Notice of Annual Town Meeting

If a town's annual meeting is held on the third Tuesday of April in the same location as the previous year's annual meeting, no public notice is required. If the annual meeting is held within 10 days after the third Tuesday of April, or held in a different location from the previous year's annual meeting, the town clerk must either publish a class 2 notice in a qualified newspaper or post the notice in three public places or in one public place and on the town's website, not more than 20 days nor less than 15 days before the date of the annual meeting. The annual meeting notice must state the purpose, date, time, and location of the annual meeting. Note that an annual meeting notice is always recommended, even if not required.

**31**

**73.10;  
86.303(5)(c);  
86.303(5)(d)**

**Annual Financial Report  
([Form C or CT](#))**

**Towns and villages must file an annual financial report with the DOR. Clerks are responsible for this report but may seek the help of others to complete the form. Towns under 2,500 in population must file by March 31, and towns over 2,500 in population must file by May 1, but the DOR grants automatic extensions to May 15. Failure to file the form on or before May 15 will result in the loss of highway aids. For assistance, contact Kathleen Springhorn, DOR, at (608) 261-5341.**

31  
(even years only)

70.337;  
70.11

Tax Exempt Report  
(PC-220 or PC-220A)

Tax Exempt Reports due to the clerk. In even years, property owners must file form PC-220 or PC-220A with the clerk if claiming property is exempt under s. 70.11.

## APRIL

**On or before 1<sup>st</sup>**    **SPS 314.01(14)(c)**    **Fire Dues Self-Certification**    **2% Fire Dues Self-Certification form must be electronically filed with the Wisconsin Department of Safety and Professional Services (DSPS). (Note: Obtain eSLA login ID and password well in advance of this deadline! See <https://dsps.wi.gov/Documents/eSLAMunicipalClerkUserGuide.pdf>.)**

**1<sup>st</sup> Monday**    **70.10**    **Assessor Deadline**    **Deadline for the assessor to complete assessment of all real and personal property. (DOR completes manufacturing assessments.)**

1<sup>st</sup> Monday    86.30(2)(e)    Quarterly Highway Aids (GTA)    General transportation aids are paid by the state on a quarterly basis (also paid in January, July, and October).

**1<sup>st</sup> Tuesday**    **5.02(21)**    **Spring Election**    **The spring election is held on the first Tuesday in April.**

5.35    Polling Place Requirements    Layout and requirements for polling places.

**9.01(1)(a)**    **Recount**    **Recount procedures. A petition for a recount must be filed with the clerk not later than 5 p.m. on the third 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 must notify individuals elected to office within five days after the completion of the canvass of the election. Individuals elected must take and file the oath of office form with the clerk within five days of receiving notice of their election. See WEC Forms [EL-153 Certificate of Election](#) and [EL-154 Official Oath](#).

**APRIL (cont'd)**

	<b>60.31(2); 60.31(4); 19.01(4)(e)</b>	<b>Official Bond</b>	<b>Every town clerk, deputy town clerk, town treasurer, deputy town treasurer, elected assessor, and town constable must execute and file an official bond provided by the town. The bond must be in the amount fixed by town board. The bond must be filed before the official enters the duties of the office. Failing to timely file an official bond constitutes refusal to serve in office. See s. 60.31(2) for the type of bond required.</b>
3rd Tuesday	60.30(4)(b)	Office Term Begins	Regular term of elected town officers, other than elected assessor, starts on the third Tuesday in April in the year of their election. Elected assessors' terms begin on June 1.
<b>Within 10 days after town election or appointment</b>	<b>60.33(4)(b)</b>	<b>Election Results</b>	<b>The town clerk shall, within ten days after election or appointment and qualification of town officers, transmit to the county clerk a certified list of the town officers elected or appointed, together with the officers' post office addresses.</b>
Within 10 days after town election or appointment	60.33(9)(b)	Clerk's Notice to CESA	Town clerk must report to the administrator of each Cooperative Education Service Agency (CESA) which contains any portion of the town, within 10 days after his or her election or appointment, his or her name and post office address, as well as the name and address of each school district clerk within 10 days after the same are filed in the clerk's office.
<b>3<sup>rd</sup> Tuesday or within 10 days thereafter</b>	<b>60.11(2)</b>	<b>Annual Town Meeting Date</b>	<b>Annual town meeting to be held on third Tuesday in April. Electors may set the date of the next annual town meeting, but they must schedule it either on the third Tuesday or within 10 days after the third Tuesday in April.</b>
	60.11(3)(b)	Annual Town Meeting Location	The town board may change the location of the annual meeting at a properly noticed board meeting. The town clerk is required to either publish a class 2 notice in a qualified newspaper or post the notice in three public places or in one public place and on the town's website, not more than 20 days nor less than 15 days before the date of the meeting.

**APRIL (cont'd)**

60.13(1)(b);  
60.15

Annual Town Meeting Officers

In a year when the office of town chair is filled by election, the person holding the chair's office on the day *prior* to the date of the election shall preside over the annual meeting.  
A newly elected town clerk serves as the clerk of the annual meeting.

**Early-Mid April**

**70.45;  
70.50**

**Open Book Notice**

**At least 15 days before the open book date, the clerk must either publish a class 1 notice in a qualified newspaper or post notice in three public places or in one public place and on the municipal website of when the assessment roll will be open for examination. The assessor may make changes and/or corrections to the roll before delivering the roll to the clerk on or before the first Monday in May. The assessor must attend the open book for at least 2 hours.**

Mid-Late April

70.46(4)

Board of Review Member  
Training Affidavit  
(PA-107)

One voting member from each local Board of Review (BOR) must attend a training session approved by the DOR each year. The clerk must electronically file a [BOR Member Training Affidavit](#) prior to the BOR's first meeting.

**Mid-Late April**

**70.47(2)**

**Board of Review Notice**

**At least 15 days before the first session of the BOR in a maintenance year, or at least 30 days before the first session of the BOR in a revaluation year, the BOR clerk must publish a class 1 notice in a qualified newspaper or post the notice in three public places or in one public place and on the municipal website.**

Within 45-day  
period beginning on  
4<sup>th</sup> Monday

70.47(1)

Board of Review

The BOR must meet not less than 7 days after the last day of Open Book; see Wis. Stat. § 70.47(2) for notice requirements and § 70.47(3)-(18) for procedures.

**70.47(4)**

**Board of Review  
Adjournment**

**The BOR may adjourn from time to time until its business is completed. If an adjournment is for more than one day, the clerk must post written notice on the outer door of the BOR meeting place, stating to what date and time the BOR meeting is adjourned.**



**MAY**

<b>1</b>	<b>73.10(2) 86.303(5)(d)</b>	<b>Annual Financial Report (<a href="#">Form C or CT</a>)</b>	<b>Towns and villages must file an annual financial report form with the DOR. Towns over 2,500 in population must file by May 1, but the DOR grants an automatic extension to May 15.</b>
1	196.07	Municipal Utilities	Municipal utilities must file balance sheet, together with other information, with the Public Service Commission (PSC) on or before May 1. If a municipal utility fails to do so, the PSC may complete the report and charge the municipality the cost of completing the report, plus a penalty equal to 50% of the expenses.
	<b>7.23(1)</b>	<b>Destruction of Election Materials</b>	<b>See s. 7.23(1) for time limits regarding destroying election materials. See also the WEC <a href="#">Calendar of Election Events</a>.</b>
1 <sup>st</sup> Monday	70.50	Delivery of Roll	The assessor must turn the assessment roll over to the clerk on or before the first Monday in May.
<b>No later than 15<sup>th</sup></b>	<b>125.51(1)(c)</b>	<b>Retail Alcohol Beverage Licenses</b>	<b>The town board must meet no later than May 15, and be in session from day to day thereafter, for the purpose of acting upon applications for retail alcohol licenses presented to them on or before April 15. The board must take action on applications no later than June 15.</b>
15 <sup>th</sup>	73.10(2) 86.303(7)(c)	Annual Financial Report ( <a href="#">Form C or CT</a> )	Final extended deadline for financial reports due to the DOR. <u>Failure to file the form on or before May 15 will result in the loss of highway aids.</u> For assistance, contact Kathleen Springhorn, WI DOR, at (608) 261-5341.
<b>On or before 15<sup>th</sup></b>	<b>66.0407(4)</b>	<b>Noxious Weeds</b>	<b>The town chair or village president may publish or post a class 2 notice stating requirement of every landowner to destroy noxious weeds, as defined by statute and resolution or ordinance.</b>

**MAY (cont'd)**

May to June

70.85(2)

Review of Assessment  
by DOR

A taxpayer may, within 20 days of receipt of a BOR decision or within 30 days after the date specified on the affidavit filed by the clerk, file a complaint in writing with the DOR alleging that the assessment of the individual property is incorrect.

**70.75(1)(a)1.**

**Reassessment**

**The DOR, acting on a written petition by owners of at least 5% of aggregate assessed valuation of all of the property in the town or village, may order a reassessment.**

**JUNE**

<b>1</b>	<b>125.04(8)</b>	<b>Retail Alcohol Beverage License Fees</b>	<b>No license for the sale of alcohol beverages may be issued until the applicant files with the clerk a receipt showing payment of the 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 may not require payment more than 15 days prior to issuance.)</b>
In year following Federal Decennial Census (2021)	5.15(2); 59.10(3)(b)	Election Districts	County must send a tentative supervisory district plan to each municipality by July 1. Within 60 days of receipt of the 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.
<b>On or before 2<sup>nd</sup> Monday</b>	<b>70.53(1)</b>	<b>Statement of Assessment (PA-521C)</b>	<b>Upon correction of the assessment roll or after the BOR has adjourned, clerks must electronically file a Statement of Assessment (SOA) with the DOR.</b>
15	125.04(3)(f); 125.51(1)(c)	Retail Alcohol Beverage Licenses	Deadline for filing applications for retail alcohol beverage licenses required to be renewed or issued by July 1. Also deadline for granting retail alcohol beverage licenses for those applications submitted prior to April 15.
<b>30</b>	<b>125.17(3); 125.04(8); 125.04(11)(b)</b>	<b>Operators' Licenses; Retail Alcohol Beverage Licenses</b>	<b>Expiration date for operators' (bartender) licenses and retail alcohol beverage (liquor) licenses. Retail alcohol beverage licenses are issued when the applicant files with the clerk a receipt showing payment of the license fee. (See June 1 above.)</b>
30	66.0433	Nonintoxicating Beverage Licenses	Nonintoxicating beverage licenses expire on this date; clerk issues new ones. (Note: 2017 Act 59 repealed § 66.0433(2), which previously allowed municipalities to grant soda water licenses.)

**JULY**

1	60.85(8)(c)	Town TIF Annual Report ( <a href="#">PE-300</a> )	Towns with tax incremental finance districts (TIDs) must prepare and make available to the public updated annual reports describing the status of each existing TID, including expenditures and revenues. A copy must be sent to each overlying district and the DOR by July 1 annually.
<b>1</b>	<b>60.85(4)(d)</b>	<b>Town TIF Joint Review Board</b>	<b>Joint Review Boards must meet annually on July 1, or when an annual report under s. 60.85(8)(c) becomes available.</b>
1 (even years only)	70.337(2)	Tax Exempt Property Report ( <a href="#">PC-226</a> )	The clerk of each taxation district must electronically file form PC-226 with the DOR, which estimates the value of tax-exempt property, classified by type of owner, within the taxation district. (See March 31, above.)
<b>1</b>	<b>125.04(11); 134.65(2)</b>	<b>Licenses</b>	<b>Retail alcohol beverage licenses and cigarette licenses must be in the hands of owners who filed proper applications.</b>
1 <sup>st</sup> Monday	86.30(2)(e)	Quarterly Highway Aids (GTA)	General transportation aids are paid by the state on a quarterly basis (also paid in January, April, and October).
<b>15</b>	<b>125.04(4)</b>	<b>Retail Alcohol Beverage License Report</b>	<b>Clerk must submit to the DOR a list of all retail alcohol beverage licenses issued by the municipality. See <a href="https://www.revenue.wi.gov/Pages/OnlineServices/liqlicrpt.aspx">https://www.revenue.wi.gov/Pages/OnlineServices/liqlicrpt.aspx</a>.</b>
4 <sup>th</sup> Monday	79.02(1)	Shared Revenue, Exempt Computer Aid, Expenditure Restraint, Video Service Provider Payment, School Levy Tax Credit	Clerk receives notices from the DOR on preliminary shared revenue distribution, exempt computer aid, expenditure restraint, video service provider payment (if applicable), and school levy tax credit. Treasurer receives payment from the State Treasurer for shared revenue equal to 15% of the annual total.
<b>31</b>	<b>74.11(2)(b)</b>	<b>Property Tax Collection</b>	<b>Last day for taxpayers to pay the county treasurer their second installment of property taxes if they used the two installments method.</b>

**AUGUST**

1	74.13(1)(b)	Property Taxes Paid in Advance	General property taxes, special assessments, special charges, and special taxes may be paid in advance of the levy from August 1 until the third Monday in December by single payment or installments of not less than \$100. Total advance taxes paid may not exceed the total taxes on last year's tax bill.
<b>1</b>	<b>101.573(3)(a)</b>	<b>2% Fire Department Dues</b>	<b>State Treasurer pays the town or village the 2% fire department dues, as certified by the DSPS.</b>
1	70.57(1b)	Preliminary Equalized Values, Tax Incremental District Values, Net New Construction Report, County Apportionment Report	DOR posts preliminary equalized values, providing each municipality an opportunity to review the values before certifying them on August 15. The deadline to contact the DOR Equalization Bureau about discrepancies is August 7.
<b>2<sup>nd</sup> Tuesday</b>	<b>5.02(12s)</b>	<b>Partisan Primary Election</b>	<b>The partisan primary election is the second Tuesday in August. (See month of February, above, for election notice details.)</b>
10	16.96(2)	Population Estimates	Clerk receives population estimate for the municipality from the Wisconsin Department of Administration (DOA). A town or village may challenge the DOA's estimate no later than September 15.
<b>15</b>	<b>70.57(1m); 70.575</b>	<b>Final Equalized Values</b>	<b>The DOR certifies equalized, tax incremental district, and net new construction values and provides notice of equalized value to each taxation district. The DOR records the full market value of all taxable property as the state assessment.</b>
15	74.12(1)(a)	Property Tax Collection Multiple Installments	Deadline for governing body to adopt an ordinance or any repeal or amendment of an ordinance implementing the multiple installments option for payment of real estate taxes.
<b>On or before 20<sup>th</sup></b>	<b>74.29(1)</b>	<b>Property Taxes August Settlement</b>	<b>Local taxing district treasurer receives the August property tax settlement from the county treasurer.</b>

**AUGUST (cont'd)**

4<sup>th</sup> Monday

70.60(1)

State Tax

State tax is computed for each county by the DOA and certified to the county clerk.

5.25(1)

5.25(3)

**Polling Place Establishment**

**Polling places must 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 or village board. If the board wishes to change the place for holding the election, such a change must be made at least 30 days prior to the election. Polling places must be accessible to all individuals with disabilities.**

**SEPTEMBER**

65.90;  
60.40(2)

Budget

Begin preparation of the municipal budget. The town board is responsible for preparing the budget. However, the board may provide for assistance by any person, including the town clerk and/or treasurer.

**First week in  
September**

**Municipal Levy Limit  
Worksheet Available**

**The DOR posts Municipal Levy Limit Worksheets (for all  
local governments) on its website.**

1

174.06

Annual Dog List

Towns and villages must annually ascertain and list all dogs owned or kept in the municipality. In villages, the clerk prepares this list. In towns, the town board designates this person.

**15**

**79.015**

**Revenue Estimates**

**Clerk receives DOR estimate of state revenue payments for  
the coming fiscal year.**

15

16.96(2)(b)

Population Estimates

Deadline for municipalities to challenge the DOA's annual population estimate.

**OCTOBER**

<b>1</b>	<b>200.13(1)(L); 200.13(5)</b>	<b>Sewer Taxes</b>	<b>Metropolitan Sewerage District Commission certifies special assessments and amount of taxes to be raised by municipality to clerk.</b>
1	74.41(1)	Request for Chargeback of Refunded or Rescinded Property Taxes ( <a href="#">PC-201</a> )	Deadline for clerk to electronically file form PC-201 with the DOR to request reimbursement (chargeback) of property taxes refunded or rescinded to a property owner. See <a href="https://www.revenue.wi.gov/Pages/FAQS/slf-chargebk.aspx">https://www.revenue.wi.gov/Pages/FAQS/slf-chargebk.aspx</a> .
<b>1<sup>st</sup> Monday</b>	<b>86.30(2)</b>	<b>Quarterly Highway Aids (GTA)</b>	<b>General transportation aids are paid by the state on a quarterly basis (also paid in January, April, and July).</b>
10	16.96(2)(c)	Population Estimates	Clerk receives notification of the municipality's final population estimate from the DOA.
<b>Approximately second week</b>	<b>70.995(8)(e)</b>	<b>Final Statement of Assessment (SOA), including manufacturing values</b>	<b>DOR begins equating manufacturing assessment rolls and produces final statements of assessments.</b>
15	66.0809(3)	Delinquent Water Utility Payments	Notice of delinquent water utility accounts must be provided to property owners by the municipal treasurer, or by the water department if the town or village board has authorized the water department to notify property owners directly.
<b>31</b>	<b>38.16(1)</b>	<b>Property Taxes Technical Colleges</b>	<b>Clerk receives certified statement from the Wisconsin Technical College System (WTCS) Board demonstrating the amount of levy for WTCS purposes for the town or village.</b>
31	60.23(32); 66.1105(5)(b)	Tax Incremental Districts (TIDs)	Deadline for submitting current year's tax incremental district creation, territory amendments, and base value redetermination packets to the DOR. Email required documents to <a href="mailto:tif@wisconsin.gov">tif@wisconsin.gov</a> . See <a href="https://www.revenue.wi.gov/Pages/FAQS/slf-tif-creation.aspx">https://www.revenue.wi.gov/Pages/FAQS/slf-tif-creation.aspx</a> .



**NOVEMBER**

		<b>Tax Roll</b>	<b>As soon as local clerks receive the county, school, technical college, and state tax apportionment, they may commence preparing the tax roll.</b>
On or before 1 <sup>st</sup>	60.77(6)(b)	Sanitary District Taxes	Town Sanitary District Commission levies a tax on all taxable property and certifies same to the town clerk on or before November 1.
<b>1</b>	<b>66.0725(3)</b>	<b>Unpaid Condemnation Special Assessments</b>	<b>Treasurer must file a certified statement with the clerk showing unpaid condemnation assessments.</b>
1	87.14	Flood Control Board Expenses	Prior to November 1, the Flood Control Board certifies to the clerks of all municipalities in which lands to be benefited by a Flood Control Board improvement are located the amount required to be levied by the municipality to cover its expenses.
<b>Tuesday after 1<sup>st</sup> Monday (even years only)</b>	<b>5.02(5)</b>	<b>General Election</b>	<b>In even-numbered years, the general election is held on the Tuesday after the first Monday in November.</b>
	70.63	County Tax	County clerk certifies to each clerk the amount of county taxes apportioned to the municipality.
<b>15</b>	<b>74.41(4); 74.315(2)</b>	<b>Certification of Chargebacks and Omitted Taxes</b>	<b>DOR certifies s. 74.41 chargebacks and s. 74.315 omitted taxes to taxing jurisdictions.</b>
16	66.0809(3)(b); 74.01(4)	Delinquent Water Utility Payments	Treasurer or water department must give clerk a list of all properties with delinquent water bills. The amount of arrears becomes a lien on the property, to be levied as a special charge on the tax roll.
<b>20</b>	<b>79.10(2)</b>	<b>Tax Relief</b>	<b>DOR notifies the clerk of the amount of first dollar credit and lottery and gaming credit to be received by the municipality.</b>

**NOVEMBER (cont'd)**

3 <sup>rd</sup> Monday	79.02(1)	Shared Revenue	Municipalities receive shared revenue payment from the State Treasurer, equal to 85% of the annual total.
	<b>65.90; 60.40(3)</b>	<b>Budget Hearing</b>	<b>Town or village board must conduct budget public hearing and adopt budget. In towns, notice of the budget public hearing must be posted in 3 public places at least 15 days prior to the hearing. The notice must include a budget summary and the time and place of the public hearing. See § 65.90(3).</b>
	60.10(1)(a); 60.12	Town Tax Levy	At a special town meeting of electors, electors vote to adopt the town tax levy (unless the electors have previously delegated this authority to the town board under § 60.10(2)(a)). This special town meeting is generally held immediately after the budget public hearing. Notice of the special town elector meeting must be provided per § 60.12(3).
<b>4th Tuesday in November preceding spring municipal election</b>	<b>10.06(3)(a)</b>	<b>Election Notices</b>	<b>If a town or village will be electing local officials in the spring election, the clerk publishes a type A notice for the municipal offices. Publication must be on the following day if Tuesday is a holiday. Pursuant to § 985.02(2), towns and villages may post election notices in three public places or in one public place and on the municipal website if no newspaper is published in the town or village. See month of February, above, for statutes, comments, and details of law. Also see the WEC website, <a href="https://elections.wi.gov/">https://elections.wi.gov/</a> and <a href="#">Calendar of Election Events</a>.</b>
30	348.15(9)(f)2.	IOH or Ag CMV Weight Limits Ordinance or Resolution	If a town adopts a new resolution or ordinance setting weight limits for IOHs or Ag CMVs, or amends an existing resolution or ordinance, it must do so before November 30 in order for the change to take effect in the next calendar year. Adopted ordinances or resolutions must be forwarded to the DOT no later than January 20 of the following year.

**DECEMBER**

<b>1 to January 1</b>	<b>8.05(1)(a)</b>	<b>Caucus Date Set (if applicable)</b>	<b>Between December 1 and January 1 preceding a spring election, the town board must decide the date on which the caucus will be held. The caucus must be held no sooner than January 2 and no later than January 21, with the statutory preference being January 21.</b>
8	74.03	Delivery of Tax Roll	Clerk must transfer the tax roll to the treasurer on or before December 8, or by the third Monday in December if the taxation district has a refund policy for excess escrowed payments (see below).
<b>15</b>	<b>86.302(1g)</b>	<b>Certified Highway Plats</b>	<b>Town or village board must file with the Department of Transportation (DOT) a certified plat of all highways under the municipality's jurisdiction and the mileage to be open and used for travel as of the succeeding January 1, which the DOT may use to calculate highway aids. If there is no change in mileage, a certified statement may be filed.</b>
15 (odd years only)	86.302(2)	Pavement Rating Report	Town or village must assess the physical condition of all highways under its jurisdiction, using a pavement rating system (PASER) approved by the DOT, and report the results of that assessment to the DOT.
<b>15</b>	<b>66.0602</b>	<b>Municipal Levy Limit Worksheet Due</b>	<b>Clerk must submit the Municipal Levy Limit Worksheet to the DOR. If exceeding the levy, the worksheet and supporting documents must be submitted within 14 days after the electors adopt the resolution supporting the increase.</b>
3 <sup>rd</sup> Monday	74.03	Delivery of Tax Roll	Clerk must transfer the tax roll to the treasurer by the third Monday in December if the taxation district has a refund policy for excess escrowed payments. Otherwise the tax roll is due to the treasurer by December 8 (see above).
<b>3<sup>rd</sup> Monday</b>	<b>69.61</b>	<b>Statement of Taxes (SOT)</b>	<b>Clerk must electronically file the Statement of Taxes with the DOR by this date. Also send a copy to the county treasurer.</b>

**DECEMBER (cont'd)**

<b>3<sup>rd</sup> Monday</b>		<b>Tax Increment Worksheet (<a href="#">PC-202</a>)</b>	<b>Towns and villages with Tax Incremental Districts (TIDs) must electronically file the tax increment worksheet with the DOR.</b>
31	196.07(1)	Public Utilities	Municipal utilities must close accounts and promptly make a balance sheet from these accounts. The Annual Report must be electronically filed with the PSC by May 1 of the next year. See <a href="https://psc.wi.gov/Pages/ForUtilities/Water/Accounting.aspx">https://psc.wi.gov/Pages/ForUtilities/Water/Accounting.aspx</a> .
<b>By 31<sup>st</sup> (odd years only)</b>	<b>7.30(4)(a)</b>	<b>Election Officials Appointment</b>	<b>Not later than December 31 of odd-numbered years, the town chair or village president must nominate to the board the necessary election inspectors. If political parties provide lists in compliance with § 7.30(4)(b), the nominations must be made from those lists.</b>
	70.67(2)	Treasurer's Tax Collection Bond	Town and village boards may adopt an ordinance eliminating the treasurer's tax collection bond requirement.
<b>31</b>	<b>79.095(2)(b)</b>	<b>TIF District Tax Rate Report</b>	<b>Due date for reporting to the DOR the tax rate used for each tax incremental district (TID) for which the municipality assesses property.</b>
By 31 <sup>st</sup>	60.40; 61.51(3); 65.90	Budget	The annual budget must be adopted by the town or village board on or before this date.

Please note this “Calendar of Events” does not contain dates and deadlines for the payment of Social Security or Medicare payments or state or federal withholding tax. For information on this subject, please see the Wisconsin Withholding Tax Guide at: <https://www.revenue.wi.gov/DOR%20Publications/pb166.pdf>; and I.R.S. Publication 15, Circular E, Employer’s tax Guide at: <https://www.irs.gov/pub/irs-pdf/p15.pdf>. Additionally, this “Calendar of Events” does not include the full list of events listed in the Wisconsin DOR calendar. To view a more detailed DOR Governments Calendar, please go to: <https://www.revenue.wi.gov/Pages/Calendar/govcal.aspx>. Finally, it is beyond the scope of this document to cover all elections related dates and deadlines. For an excellent resource on election-related deadlines, view the Calendar of Election Events found on the Wisconsin Elections Commission website: <https://elections.wi.gov/resources/quick-reference-topics/2022-and-2023-calendar-election-events>.

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