

IMPORTANT DATES FOR TREASURERS
Tax year 2016 payable 2017

October/November 2016 **Final Assessment Rolls. Finish local budgets. Final balancing and submission of Special Assessment and Special Charge worksheets.** Please double-check submission of delinquent utility amounts after November 16th.
Start the 2016 payable 2017 tax notebook.

October 11, 2016 **DOR releases Equated Manufacturing Rolls with final SOAs.** If there are any §70.44 or §70.43 corrections, these are added to the SOA (line 23) by the DOR Manufacturing Assessment Division.
The final SOA must match the assessed values filed after BOR plus the addition of real estate and personal property totals from the manufacturing rolls. If they don't match, this needs to be resolved before the milrate worksheet is submitted. Remember that tax amounts derived from the line 23 SOA values must be entered appropriately on lines J and K of the SOT.

October 31, 2016 Technical Schools certify their tax levies.
November 1, 2016 Special Districts certify their tax levies.
November 10, 2016 School Districts certify their tax levies.
REFERENDA/RESOLUTION data is now included and mandatory.

November 15, 2016 **All 20% County Share payments due** for 2016 DNR MFL disbursements. Do not combine this payment with any other payment to Dane County.
I have no authority, statutory or otherwise, to declare any amount *de minimus*, and therefore non-payable.
These amounts need to be paid before you come to pick up your tax bills. Seriously.

November 18, 2016 **Re-check AccessDane and security access for milrate worksheet entry.**
Mailed notice of documents due will be sent to municipalities from Donna.

November 21, 2016 DOR posts credits and estimated state aids.

December 2016

Website/mailed County Apportionment Information ready. (PC-400 with referenda data) Begin milrate worksheet submission; provide referenda PA-687 (mark "NONE" if none, sign and fax). Begin tax bill processing.

As in past years, we will stay in touch with you about the progress of the County/State budget passage, and progress of the DOR in sending us the detail necessary to calculate tax bills. **You will be contacted by email when we are ready to take in your data.** Please do not call us to see if the DOR data is in, and do not attempt to enter 2016 milrate data until you receive your email from Cheryl Zellmer. Thank you for your patience. Tax bills are processed in the order the milrate worksheets are received; no response will be made to requests to verify that worksheets were received. We will call you if the upload was partial, in error, or if there are other problems. Finished bills are delivered once per day; expect a four day turnaround minimum; you will be called when your bills are ready.

We urge you to check your tax bills to see that they are correct for return address, spelling, 70.57 data, Agg ratio, credits, referenda inclusion and accuracy, etc. We further urge you not to mail out any bills until you have balanced the entire SOT and Tax Roll Certificate for Taxes Levied from the data on the Property Tax Calculation detail you pick up with the bills.

If there is a problem you want to know it before you put the bills in the mail. It is easier to recalculate and reprint the bills than it is to explain why you didn't.

December 15, 2016

Municipalities file Levy Limit Worksheet and TIF Worksheet with DOR.

December 19, 2016

Statutory deadline for mailing tax bills, and end of prepayment option. (third Monday)

- a. Forward completed SOT, TIF and Tax Roll Certificate for Taxes Levied to Dane County.
- b. **DOR deadline for ON-LINE filing of SOT.**

Carefully double-check the DOR automatically-generated numbers. MFL totals and over/under are often different from the amounts on your calculations. **DO NOT assume the DOR is correct. The data from the County Property Tax Calculation is what is on the bills; those are the totals that must be on the SOT.**

- c. Begin faxing 2016 Lottery Credit forms to Dane County today; put your batch number and date stamp on each. Keep the original LC-100 forms in batch number/chronological order for settlement reconciliation.

January 1, 2017

Void by Limitation §75.20(2) (Twelfth Year Write-off). **2004** specials are no longer collectible.
General Property Assessment date.

- January 3, 2017** **Batches due by 10:30 am to County for collections received on and before December 31st.** Export only those payments that were **in your hands** at the COB on December 31, 2016.
- January 10, 2017** Unclaimed Funds electronic spreadsheet reporting from January 1, 2014 through December 31, 2015 is due at the Treasurer's office by e-mail. Refer to the October 2016 email for instructions and spreadsheet.
- January 11, 2017** Last day to send changes for Special Charges and Assessments. All worksheets must be received by 3:30 pm. No exceptions. If you have changes to specials, you must amend the on-line SOT at the DOR, and send a copy of the amended form to Donna also. Today is the due date for this amendment.
- January 16, 2017**
§990.001(4)(b)(c) **ON OR BEFORE THIS DATE,** January Settlement amounts must be in the hands of County, school districts, special districts, technical colleges and State of WI. Pay Dane County the County share and the State share. **Postmark does not count.**
- January 31, 2017** **LAST DAY municipal collection 2016 payable 2017** (unless §74.12 applies). **LAST DAY** for municipal treasurers to apply Lottery and Gaming credits to tax bills. **Lottery credit claims must be in your hands today. Postmark for lottery credit does not count. Postmark for lottery credit does not count.**
- February 1, 2017** **Final date to fax Lottery Credit claim forms** to the County. **Fax all claim forms by 10:30 am.** County Treasurer fax number is 266-4154. **Postmark for lottery credit does not count.** Just as you do, we must post lottery credits before payments, so this cutoff is strictly enforced. On and after February 1st, and until October 2 2017, homeowners must file a late claim form (LC-300) directly with the DOR and receive a DOR refund.
First day to submit Chargeback of Delinquent Personal Property Tax PC-200.

February 2, 2017

Final batches due by 10:30 am to County for rest of taxes collected locally. All batches sent in this last export must have a December/January date.

DO NOT DATE ANY BATCH WITH A FEBRUARY DATE.

Five working-day grace period for real estate and personal property to be considered timely ends February 7, 2017. **§990.001(4)(b)(c) does not apply to grace periods.**

When you receive real estate tax payments after you have exported your final batches, please forward the payments and the original envelope to our office as soon as you receive them.

Remember to endorse the checks to the Dane County Treasurer as follows:

“ Pay to the Order of Dane County Treasurer Without Recourse. T/C/V of _____ ”

Keep personal property payments unless they are combined with real estate tax payments in one check. We prefer that you deposit the combined payments, then send a municipal check for the delinquent real estate tax balance with the original envelope and a photocopy of the combined check.

Payments received after final export are not part of the February Settlement.

February 20, 2017

Last day for February Tax settlement payments to be in the hands of the County and all other taxing jurisdictions, including BPHMDC. Postmark does not count.

March 31, 2017

Property owners filing deadline for Tax Exemption Reports with the local municipality.
Municipalities with population <2500 file Municipal Financial Report with DOR.

April 3- June, 2017
§990.001(4)(b)(c)

State sends Manufacturing Full Value Rolls to local municipalities, and assessment notices to taxpayers. Clerks review the full value rolls for correct taxing district and taxing jurisdiction identification.

April 3, 2017
§990.001(4)(b)(c)

Final date for chargebacks of personal property from 2015 to be received in Dane County Treasurers office. Be sure to send documentation for the chargeback, specifically highlighting the particular reason/circumstance applicable to each subject parcel in the top paragraph of the PC-200.

- April 17, 2017**
§990.001(4)(b)(c) **Money due to local municipalities, school districts and technical colleges for the Lottery Credit Settlement from the County.** County also sends special district funds to the local municipality for distribution.
- May 1, 2017** Local assessor delivers the completed assessment rolls (RE and PP) to the Clerk. (first Monday)
See the Assessment Management document.
- Municipalities with population >2500 file the Municipal Financial Report Form with DOR. Expenditure Restraint Program Worksheet filed with DOR.**
- May 8, 2017** Board of Review shall meet annually any time during the 30 day period beginning this date. (second Monday)
- May 15, 2017** **TID Certificate filed with DOR.**
Annual TID fees due to DOR
- June 12, 2017** Statement of Assessment due to DOR by this date **OR** within five days after completion of the BOR. Assessor's MAR and TAR, including net new construction, due at the DOR.
Remember that the TID SOA is the one that tax bills are calculated on; it relies on the assessor's submission of the TAR to the DOR.
(second Monday)
- AND**
- Ag Conversion report due to County Treasurer within 15 days after close of BOR. Assessor must report "NONE" if none.
- July 3, 2017**
§990.001(4)(b)(c) Summary of Tax Exemption Reports PC-226 due to DOR, even years only.
- July 31, 2017** DOR releases preliminary 2017 pay 2018 equalized TID and net new construction values for review.
Municipalities with population >25000 file Combined Annual Financial Report with DOR.
- August 1, 2017** 2017 tax payment in advance of the levy period begins. §74.13

- August 7, 2017** Last day to contest preliminary equalized TID and net new construction values with DOR.
- August 15, 2017** **Money due to County** for balance due of Personal Property on Leased Land. If you have an entry on lines 14 and/or 15 in column B on the Tax District Treasurer's Settlement, 2016 Tax Roll report, you have an obligation to pay the County for Personal Property on Leased Land. **Postmark does not count. This is a firm deadline. Seriously.**
- August 15, 2017** DOR certifies 2017 pay 2018 Equalized Value. §70.57(1)(a)
- August 21, 2017 §990.001(4)(b)(c)** **August Tax Settlement sent from County** to local municipalities, school districts and technical colleges. Special district payments will be made to the local municipality for disbursement.
- September 15, 2017** **Special Charge and Assessment payments** made from February 1 through August 31st sent to local municipalities from the County. Locals must pay special districts their amounts; including BPHMDC.
- October 2, 2017 §990.001(4)(b)(c)** **Request for Chargebacks of refunded or Rescinded Taxes PC-201 due.**
If approved by the DOR, to recover the local amount of the tax, you must include it on the 2017 payable 2018 Levy Limit worksheet; Section D, line D.
Request to Share Non-manufacturing Omitted Taxes PC-205 due.
- October 2, 2017 §990.001(4)(b)(c)** **Last date** for property owners to submit Lottery Credit Late Claim Forms for 2016 tax year to the DOR.

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