

LOCAL MUNICIPALITY PROPERTY TAX PROCESS CHECKLIST

This document is organized by the month the activity needs to be completed. Yellow highlights define where to find more information in the Local Collection Manual (i.e. **Section 10**).

To move to a specific month, click on the bookmark symbol on the left side of this PDF. Click on the month you want and it will pop up. This is the bookmark symbol.



January

- Export payments received through December 31 to County Treasurer no later than **Wednesday, January 4**. **Section #6**.
- A day or two after you send all your documents to the County Treasurer, your Settlement documents will be available on your Access Dane site.
- Friday, January 6, 2023: Unclaimed Funds spreadsheet and certification letter are due to the County Treasurer.
- Your January Settlement payments are due on January 15
- The Friday before Martin Luther King Day is the deadline for Adjusting Specials (or as determined by County Property Listing). **Section #7**.
- Late in January, the County Treasurer will send a list of lottery credit additions and deletions to match with your records.
- January 31: Last day for Municipalities to apply Lottery Credits to tax bills. Any Lottery Credit forms you receive after this date, regardless of postmark, should be returned to the property owner with information on how to apply for a late claim directly with the State Department of Revenue.
- January 31: First installment property tax payments due to Municipalities.

February

- Export payments received since the January Export to the County Treasurer no later than **Friday, February 3**. **Section #8**.
- To be recorded as timely, First Installment payments must be postmarked by January 31 or received (in hand) within five business days. Tuesday, February 7 in 2023.
- February 15: PC-201 Charge Back of Refunded and Rescinded Taxes payment from County. The information is received in November from DOR on corrections made per Wis. Stats. §74.41. **Section #10**.

- A day or two after you send your export, Settlement documents will be available on your Access Dane site. **Section #9**. Adam will contact you if there are questions.
- If you want a hard copy signature on your Tax Settlement Receipt, contact us to schedule an appointment.
- February 20: February Settlement payments are due **Section #11**.
 - Dane County
 - February settlement amount + MFL (can be on the same check)
 - Ag Conversion (separate check, if applicable)
 - Farm Drainage (separate check, if applicable)
 - Lottery Credit (separate check, if applicable)
 - PILT (separate check, if applicable)
 - Tech College
 - School District
 - Special taxing districts

March

- March 1 Deadline: DOR Form LC-664 for Manufactured/Mobile Home Lottery and Gaming Credit Report due to the state. This report is for mobile homes that pay a monthly municipal permit fee. The state will distribute this lottery credit payment to each municipality that files a report.
- Approximately March 15 each year, the County Treasurer will send a list of unpaid Personal Property on Leased Land to Municipal Treasurers. Payment must be received by August 15.
- March 31: Send any changes in your municipal banking or LGIP information to the County in preparation for Lottery Credit Settlement on April 15. This form can be found on the Municipal Treasurer's Secure Website:
<https://treasurer.countyofdane.com/munitreasurer.aspx>

April

- April 1 Deadline: Completed PC-200 Forms (Chargeback of Personal Property) are due to the County Treasurer. Payment received by May 1.
- April 15: Lottery Credit Settlement payment from the County. See DistSum Report from February Settlement for amount you will receive by ACH. Municipalities that receive their Lottery Credit payment directly from the state will need to pay each district their allocation of the credit. **Section #10**.

May



- PC-200 payments for Chargeback of Personal Property will be received from the County by May 1, if applicable. **Section #10.**
- On the first Monday in May, the State will pay Municipalities (and other taxing jurisdictions) for the amount of taxes levied on personal property (locally assessed machinery, tools, and patterns values). Wis. Stats. 79.096.
- At the end of May, the County will send Final Installment Reminder notices to taxpayers.

June

- June 1 Deadline: Municipalities need to file the PA-550 Personal Property Value Report with DOR. The form will report the locally assessed machinery, tools, and patterns (Code 2) 2018 values. Previously these values were reported on Schedule C of the Statement of Personal Property (Form PA-003). The values will be used to calculate the 2023 aid payments to local governments. More information is available in Wis. Stats. §79.096.
- Mid-June: DNR will send MFL payments to local municipalities. All MFL payments must be received by the County from the municipality before tax bills can be released in December.

July

- July 1 is the deadline for Municipalities to file the [PE-300](#), the Annual TID Report, with the DOR.



- July 20: DOR will pay municipalities:
 - Exempt Computer Aid,
 - Shared Revenue (15%, balance will be paid in November),
 - Expenditure Restraint,
 - Dane County will receive payments for the First Dollar and School Levy Tax Credit which will be paid to municipalities with August Settlement.
- July 31: Taxpayer deadline for paying Final Installments to County Treasurer. The grace period ends Monday, August 7.

August

- August 1 to the third Monday in December: Taxpayers may pre-pay property taxes to Municipal Treasurers. The total taxes paid in advance of the levy must be greater than \$100 and may not exceed the total taxes previously levied against the property, as shown on the previous tax roll.
- August 15 Deadline: Send Personal Property on Leased Land payments to the County Treasurer. **Section #11.**
- August 20: County August Settlement payments to municipalities (includes special districts), school districts and tech colleges. Payments will include School Levy Tax and First Dollar Credits owed to each taxing jurisdictions. See DistSum Report from February Settlement for the amount you will receive by ACH.

September



- First Friday in September - Deadline to email dog license reports to the County Treasurer to assure your County Clerk rebate. It is best to get us your dog lists before the beginning of September. You can send multiple reports through the year instead of just one massive report at the end.
- County Clerk dog rebate deadline is the second Friday of September.
- Municipalities will turn over Unclaimed Funds to the County Treasurer for Distribution. The County will need payment for the remaining funds and an updated Unclaimed Funds spreadsheet.
- September 15: County pays municipalities for Specials collected between the February export and August 31.

October

- October 1 Deadline: Requests for Chargeback of Refunded or Rescinded Taxes (Form PC-201) filed with DOR. Dane County will pay approved chargebacks in February.
- October 1 Deadline: Requests to Share Non-Manufacturing Omitted Taxes (Form PC-205) filed with DOR.
- October 1: Last day for taxpayers to file for a late Lottery Credit claim with DOR.
- Early October: Complete your Tax Bill Information Form. You will receive an email from the County Treasurer requesting this information.
- Early October: Municipal Treasurer Training and GCS Update.

- Make sure that you can log in to your Access Dane Secure Site where you will enter your Mill Rate Worksheet. <https://treasurer.countyofdane.com/munitreasurer.aspx> Section #1.
- Start gathering all the information you need to enter specials into Access Dane¹.
- Contact Business Communication Solutions (BCS) if they are mailing your tax bills. Contact: Christina Gipson at 608-849-9730 x228 or christina.gipson@bcs-innovation.com and bcs-customer@bcs-innovation.com

November

- November 14: DOR posts the Tax Increment Worksheet Form (PC-202).
- November 15: Last day for taxpayers to pay utilities and other assessments before being included on the tax bill as a special.
- November 15: DOR responds to any PC-201 Chargebacks requested by Municipalities.
- November 18: DOR distributes final shared revenue payments.
- All MFL payments must be received by the County before tax bills can be released.
- Watch for levy information from your local districts. Every district in your municipality will send you levy and referenda information:
 - School District(s)
 - Tech College(s)
 - County (Certificate of Apportionment). Available on the Dane Treasurer's website. <https://treasurer.countyofdane.com/munitreasurer.aspx>
 - Your Municipality including any Special Purpose Districts (e.g. Fire or EMS Districts that are part of the local levy, not a separate taxing district)
 - Any Special Taxation Districts (e.g. Lake or Sanitary Districts)
- These DOR forms are needed to create your tax bills Section #2:
 - TID Worksheet, form PC-202
 - Statement of Taxes (SOT), form PA632A
 - Referenda/Resolution Data, form PA-687
 - Statement of Assessment (shows total assessed value for each taxing district in your municipality).

¹ This document does not describe the process of entering delinquent utility charges, specials, managed forest lands, etc. That is defined by County Property Listing.

- Thanksgiving: November 25, 2021.
- Work with Property Listing to get Specials entered into Access Dane. Once your specials are entered and balanced, Property Listing will release your Mill Rate Work Sheet.
- Watch for an email from County Property Listing that you are ready to complete your mill rate worksheet.
 - Go to your secure Municipal Treasurer’s account and sign in
 - Click on Mill Rate Worksheet Update and fill in your levy (and TID) amounts.
 - For more information about completing your Mill Rate Worksheet, see **Section #3**.
- When the Mill Rate Worksheet is complete and submitted, send these required documents to Treasurer.Admin@countyofdane.com:
 - SOT complete through the first line of Section G
 - TID Worksheet (if you have these districts)
 - Referenda Form PA-687
- Your email should also include your contact information for the hours of 8 am to 8 pm in case there are questions about your tax bills.



December

- At this point, the County Treasurer’s Office will start preparing your tax bills. If there are questions, you will get a call. If there are no issues, you will get an email when your draft tax bills are created and ready for review on your AccessDane secure site.
- If BCS mails your tax bills, make sure they have any inserts you want with your tax bills.
- If you mail your own tax bills, BCS will contact you when they are printed and ready.

Business Communication Solutions
 317 Raemisch Rd, Waunakee, WI 53597
 608-849-9730
 Christina Gipson, 608-849-9730 ext. 228 (Direct),
 Email (send all emails to both addresses shown below):
Christina.gipson@bcs-innovation.com and bcs-customer@bcs-innovation.com

- Once your documents are uploaded to Access Dane, you can complete your SOT to submit to DOR and the County Treasurer’s Office.

DUE THE THIRD MONDAY IN DECEMBER:

- Your completed SOT is due to the DOR and the County Treasurer (print a copy of your online form to email to us).
- Sign and send the Tax Roll Certification for Taxes Levied (PA-601) to the County Treasurer (DOR does not need this form). <https://www.revenue.wi.gov/DORForms/pa-601.pdf#search=pa%2D601> *Note: You no longer need to mail a hard copy of this document.*
- DOR needs the Tax Increment Worksheet (if applicable) and the Levy Limit Worksheet
- And, of course, this is the deadline to have your tax bills in the mail. Dane County will update Access Dane with 2020 tax bills by this date as well.

Collect current year tax bills through January 31. **Section #4:**

Email Lottery Credit additions and removals to Treasurer.Admin@countyofdane.com. **Section #5:**

