

# Lake District Treasurer's Calendar

A year in the life of a lake district Treasurer  
Or  
Things you wish they told you ahead of time



# Lake District Calendar - FYI

- Wisconsin Department of Revenue
  - Download their calendar for governments:  
<https://www.revenue.wi.gov/Pages/Governments/home.aspx>
  - Sign up for WiDOR notices for Special Districts.
- Your county Treasurer and Real Property
  - County schedule for submissions to the county, such as Special Charges and Special Assessments.



# January - March

- January 15 – 1<sup>st</sup> tax settlement from towns.
- January 31 – Forms 1099 and W2 due.
- February 20 – 2<sup>nd</sup> tax settlement from towns.
- Feb/Mar – Special District Boundary Change Form issued and due, if necessary.
- March – County updates tax roll database.
  - Parcel count
  - Addresses for owners

# April - June

- April 3 (odd yrs only) – DOR update on district contact information.
- April 15 – Lottery Tax Credit settlement from county.
  - Amount deducted from county settlement in August.
- May 3 – Personal Property Aid settlement from county.
  - Prorata portion of tax collected on certain personal property used in manufacturing/business.
  - Does not affect county settlement in August.



# July - September

- July 20 - Computer Aid settlement from county.
- August 20 - Final tax settlement from county.
- Sept thru Oct - County forms available and due for Special Charges and Special Assessments [Ch 33.32].

# October - December

- Oct 16 (often earlier) – Special District Apportionment form PC-505 available from WiDOR (mil rate levy).
- Nov 1 – Tax Levy Letter/Report must be sent to town(s).
  - Copy of letter(s) to County Treasurer and Real Property Departments.
  - Include copy of PC-505.
- Nov 15 – PC-505 electronic submission to WiDOR due.



# Other Calendar Considerations

- Budget Development
  - Depending when your annual meeting is scheduled.
    - Budget must be finalized to be included with the meeting notice mailed and 14 days before the meeting [33.30(2)(a)].
    - Therefore, Commissioners must approve the final proposed budget at the quarterly Commissioners meeting that is prior to the annual meeting.
    - Therefore, budget development needs input from the Commissioners beginning two (2) Commissioners meetings prior to the annual meeting.



# Other Calendar Considerations

- Budget Development (Cont'd)
  - Example - Squash Lake P&R District (working backwards):
    - Annual meeting will be Aug 9, 2020.
    - Notices with proposed budget must be sent by July 27, 2020.
    - Commissioner approve final proposed budget will be at Commissioner meeting on July 12, 2020.
    - Treasurer requests input from Commissioners at the Commissioner meeting on April 19, 2020 (now postponed indefinitely due to “Safer at Home order”).
    - SO....your presenter is currently assembling information on a 2021 budget NOW!