

NOTICE TO RESIDENTS - REGARDING TAX PAYMENTS

The Wisconsin Department of Revenue (DOR), State and Local Finance Division would like to share the following information with you. **Effective December 24, 2025**, the United States Postal Service (USPS) is moving the postmark process from local application to regional sorting centers.

How this affects your taxpayers

- USPS postmark change has raised concerns about the timeliness of property tax payments
- DOR encourages communicating this change to property taxpayers and to recommend mailing payments earlier than usual

Postmark date and property tax payment timeliness

- **Payments received by the proper official:**
 - **Within the five working day grace period** – are considered timely, regardless of postmark (secs. [74.11](#), and [74.12](#), Wis. Stats.)
 - **After the grace period** – must be properly addressed and postmarked before midnight of the due date to be considered timely (sec. [74.69\(1\)](#), Wis. Stats.)
- **Late payments** – may be considered timely if the delay was due to a USPS delay or administrative error (sec. [74.69\(2\)](#), Wis. Stats.)

County determination of postal service delay

Under state law:

- A taxpayer may file a written request with the county treasurer requesting the county board determine their payment as timely (sec. [74.69\(3\)\(b\)](#), Wis. Stats.)
- County board makes the determination to consider the late payment as timely if the sole reason the payment was not timely is due to a USPS delay or administrative error (sec. [74.69\(3\)\(c\)](#), Wis. Stats.)