

## 2018 Tax Calendar




STATE	TYPE	ASSMNT DATE	FILING DATE	APPEALS PROCESS START CYCLE	TAX BILL PAYMENT DATE
Alabama	Real Estate	Oct-1		Within 30 days after the final publication of notice of the assessment	Oct-1
	Personal Property	Oct-1	Dec-31	Same as Real Estate	Oct-1
Alaska	Real Estate	Jan-1		30 days after notice is mailed; if oil or gas co, then 20 days after notice is mailed	Varies
	Personal Property	Jan-1	Varies	Same as Real Estate	Varies
Arizona	Real Estate	Jan-1		Within 60 days after the date of mailing of notice for RE	Oct-1 & Mar-1
	Personal Property	Jan-1	Apr-1	Same as Real Estate	Oct-1 & Mar-1
Arkansas	Real Estate	Jan-1		Before the third Monday in August	Oct-10
	Personal Property	May-31	May-31	Same as Real Estate	Oct-10
California	Real Estate	Jan-1		Jul-2 through Sep-15	Oct-1 & Feb-1
	Personal Property	Jan-1	Apr-1	Same as Real Estate	Aug-31
Colorado	Real Estate	Jan-1		Varies	Feb-28 & Jun-15
	Personal Property	Jan-1	Apr-15	Same as Real Estate	Feb-28 & Jun-15
Connecticut	Real Estate	Oct-1		Varies	Varies
	Personal Property	Oct-1	Nov-1	Same as Real Estate	Varies
Delaware	Real Estate	Varies		Varies	Varies
	Personal Property	N/A			
Dist of Columbia	Real Estate	Jan-1		Apr-1	Mar-31 & Sep-15
	Personal Property	Jun-1	Jul-31	Same as Real Estate	Jul-31
Florida	Real Estate	Jan-1		25 days after notice mailed	Nov-1
	Personal Property	Jan-1	Apr-1	Same as Real Estate	Nov-1
Georgia	Real Estate	Jan-1		45 days after notice date	Varies
	Personal Property	Jan-1	Varies	Same as Real Estate	Varies
Hawaii	Real Estate	Jan-1		April 9 preceding the tax year	Aug-20 & Feb-20
Idaho	Real Estate	Jan-1		4th Monday of June	Dec-20 & Jun-20
	Personal Property	Jan-1	Mar-15	Same as Real Estate	Dec-20 & Jun-20
Illinois	Real Estate	Jan-1		30 days after notice is mailed	Varies
	Personal Property	N/A			

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Indiana	Real Estate	Mar-1		Varies	May-10 & Nov-10	
	Personal Property	Jan-1	May-15	Same as Real Estate	May-10 & Nov-10	
Iowa	Real Estate	Jan-1		May-5	Sep-1 & Mar-1	
Kansas	Real Estate	Jan-1		30 Days after mailing of valuation notice for RE	Dec-20 & May 10	
	Personal Property	Jan-1	Mar-15	May 15 for UPP	Dec-20 & May 10	
Kentucky	Real Estate	Jan-1		During the tax roll normally scheduled to begin May 1	Varies	
	Personal Property	Jan-1	May-15	45 days from the notice date	Varies	
Louisiana	Real Estate	Jan-1		7 days before hearing date. 3 working days in Orleans Parrish	Dec-31	
	Personal Property	Jan-1	Varies	Same as Real Estate	Dec-31	
Maine	Real Estate	Apr-1		185 days following the finalization of the tax roll	Varies	
	Personal Property	Apr-1	Varies	Same as Real Estate	Varies	
Maryland	Real Estate	Jan-1		45 days from Real Estate receipt of notice	Sep-30	
	Personal Property	Jan-1	Apr-15	Mid February. Deadline date is on notice	Sep-30	
Massachusetts	Real Estate	Jan-1		Varies	Aug-1, Nov-1, Feb-1, & May-1	
	Personal Property	Jan-1	Apr-1	Same as Real Estate	Aug-1, Nov-1, Feb-1, & May-1	
Michigan	Real Estate	Dec-31		March	Varies	The exception is a qualified business seeking to have qualified personal property assessed to the user, rather than to the qualified business, as the owner, must file by February 1
	Personal Property	Dec-31	Feb-20	Filing Exception date Feb-1	Varies	
Minnesota	Personal Property	Jan-2		Varies	May-15 & Oct-15	
Mississippi	Real Estate	Jan-1		Before the August meeting of county board of supervisors	Feb-1	Freeport Application Mar-31
	Personal Property	Mar-1	PP Apr-1	Same as Real Estate	Feb-1	
Missouri	Real Estate	Jan-1		Varies	Dec-31	St Louis City Apr-1, St Louis City Mfg Jul-1
	Personal Property	Jan-1	Mar-1	Same as Real Estate	Dec-31	
Montana	Real Estate	Between Jan-1 and first Monday in August same	Mar-1	30 days after Real Estate receipt of notice	Property taxes are due in two equal installments The first payment is due on or before 5:00 PM on November 30 of the tax year or thirty days after the postmark date of the tax notice, whichever is later The second payment is due on or before 5:00 PM on May 31 of each year	
	Personal Property			Same as Real Estate		
Nebraska	Real Estate	Jan-1		Filed no later than June 30	Due 12/31 Payments 5/1 & 9/1	
	Personal Property	Jan-1	May-1	May-1	Due 12/31 Payments 5/1 & 9/1	
Nevada	Real Estate	Jul-1		Jan 15 through May 15	3rd Mon. of Aug, Oct, Jan & Mar	
	Personal Property	Jul-1	Jul-31	Same as Real Estate	Oct - Apr, will vary every year	

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New Hampshire	Real Estate	Apr-1		Sep-1	Dec-1	
	Personal Property	N/A			Oct-1	
New Jersey	Real Estate	Jan-1		April-1 or later or 45 days after notice date.	Feb-1, May-1, Aug-1, & Nov-1	
	Personal Property	N/A			Oct-1	
New Mexico	Real Estate	Jan-1		30 days after April 1 for locally assessed and 30 days after May 1 for centrally assessed	Nov-10 & Apr-10	
	Personal Property	Jan-1	Feb-28	Same as Real Estate	Nov-10 & Apr-10	
New York	Real Estate	Mar-1		Varies	Latter of January 31 or within 30 days of tax roll and warrant	
	Personal Property	N/A				
North Carolina	Real Estate	Jan-1		Last Monday in May	Sep-1	
	Personal Property	Jan-1	Jan-31	Same as Real Estate	Sep-1	
North Dakota	Real Estate	Feb-1		Second Monday in April	March-1	
	Personal Property	N/A			March-1	
Ohio	Real Estate	Jan-1		Mar-31	Dec-31	Taxpayers may also pay half by December 31, and half by the following June 20 (statutory dates).  Please note that the tangible personal property tax has been phased out for general business filers No annual or new taxpayer returns, either form 920 or 945, are required to be filed for tax years 2009 and thereafter This is a result of the listing percentage being reduced to zero
	Personal Property	N/A				
Oklahoma	Real Estate	Jan-1		20 days after notice mailed	Nov-1	
	Personal Property	Jan-1	Mar-15	Same as Real Estate	Nov-1	
Oregon	Real Estate	Jan-1		Nov-15	Nov-15, Feb-15 & May-15	
	Personal Property	Jan-1	Mar-15	Same as Real Estate	Nov-15, Feb-15 & May-15	
Pennsylvania	Real Estate	Varies		Varies	Varies	
	Personal Property	N/A				
Rhode Island	Real Estate	Dec-31		Varies	Varies	
	Personal Property	Dec-31	Jan-31	Same as Real Estate	Varies	
South Carolina	Real Estate	Dec-31		90 days from notice date if notices mailed that year Otherwise March-1	Jan-15	When your accounting period ends between 9/30 and 12/31, you will file the PT-100 or PT-300 Return between 1/31 and 4/30 on the last day of the fourth month after the close of the accounting period *When your accounting period ends between 1/31 and 8/31, you will file the PT-100 or Fiscal PT-300 Return between 5/31 and 12/31 on the last day of the fourth month after the close of the accounting period
	Personal Property	Dec-31	varies	Same as Real Estate	Jan-15	

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South Dakota	Real Estate	Nov-1		Third Thursday in March	Apr-30	
	Personal Property	N/A			Apr-30	
Tennessee	Real Estate	Jan-1	Mar-1	June	First Monday in October	
	Personal Property	Jan-1		Same as Real Estate	First Monday in October	
Texas	Real Estate	Jan-1	Apr-15	May-31 or 30 days after Real Estate receipt of notice	Feb-1	4/30 Application for Stored Cotton in a Warehouse & Tarrant Freeport
	Personal Property	Jan-1	Apr-1		Feb-1	
Utah	Real Estate	Jan-1		Sep-15 of current year or 45 days of notice	Nov-30	Salt Lake return due Mar-15
	Personal Property	Jan-1	May-15	Within 30 days of mailing of Personal Property Tax Notice	May-15	
Vermont	Real Estate	Apr-1		14 Days from notice date	Varies	Springfield Return due Jan-20
	Personal Property	Apr-1	Apr-20	Same as Real Estate	Varies	
Virginia	Real Estate	Jan-1		Varies	Dec-5	
	Personal Property	Jan-1	Varies	Same as Real Estate	Dec-5	
Washington	Real Estate	Jan-1		Later of July 1, 30 days after mailing date of notice, or within a time limit of up to 60 days adopted by local authority	April 30 in the year following assessment	
	Personal Property	Jan-1	Apr-30	Same as Real Estate	April 30 in the year following assessment	
West Virginia	Real Estate	Jul-1		Before annual meeting of county commission or before Feb-1	Sep-1 & Mar-1	
	Personal Property	Jul-1	Oct-1	Same as Real Estate	Sep-1 & Mar-1	
Wisconsin	Real Estate	Jan-1		2nd Monday of May	Jan-31 & Jul-31	
	Personal Property	Jan-1	Mar-1	Same as Real Estate	5 working days after Jan-31	
Wyoming	Real Estate	Jan-1		Within 30 days of the postmark on notice	Nov-10 & May-10	
	Personal Property	Jan-1	Mar-1	Within 30 days of the postmark on notice	Nov-10 & May-10	
Puerto Rico	Real Estate	Jan-1				
	Personal Property	Jan-1	May-15		May-15	

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