



2019 Tax Calendar




State	Type	Assmnt Date	Filing Date	Appeals Process Start Cycle	Tax Bill Payment Date	Special Notes
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	Each municipality sets own due dates for property tax payments
	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 and Mar-1	
	Personal Property	Jan-1	Apr-1	Same as Real Estate	Oct-1 and 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 and Feb-1	
	Personal Property	Jan-1	Apr-1	Same as Real Estate	Aug-31	
Colorado	Real Estate	Jan-1		Varies	Feb-28 and Jun-15	April 30 if single payment or if tax less than \$25
	Personal Property	Jan-1	Apr-15	Same as Real Estate	Feb-28 and Jun-15	
Connecticut	Real Estate	Oct-1		Varies	Varies	Due dates are set by each municipality
	Personal Property	Oct-1	Nov-1	Same as Real Estate	Varies	
Delaware	Real Estate	Varies		Varies	Varies	June 1 for Kent County; July 1 for New Castle and Sussex
	Personal Property	N/A			N/A	
Dist of Columbia	Real Estate	Jan-1		Apr-1	Mar-31 and Sep-15	
	Personal Property	Jul-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	Apr-1	Same as Real Estate	Varies	
Hawaii	Real Estate	Jan-1		April 9 preceding the tax year	Aug-20 and Feb-20	
	Personal Property	N/A		N/A	N/A	
Idaho	Real Estate	Jan-1		4th Monday of June	Dec-20 and Jun-20	
	Personal Property	Jan-1	Mar-15	Same as Real Estate	Dec-20 and Jun-20	
Illinois	Real Estate	Jan-1		30 days after notice is mailed	Varies	
	Personal Property	N/A			N/A	

State	Type	Assmnt Date	Filing Date	Appeals Process Start Cycle	Tax Bill Payment Date	Special Notes
Indiana	Real Estate	Mar-1		Varies	May-10 and Nov-10	
	Personal Property	Mar-1	May-15	Same as Real Estate	May-10 and Nov-10	
Iowa	Real Estate	Jan-1		May-5	Sep-1 and Mar-1	
	Personal Property	N/A		N/A	N/A	
Kansas	Real Estate	Jan-1		30 Days after mailing of valuation notice for RE	Dec-20 and May 10	Filing date is Apr-1 or 45 days after receipt, whichever is later. The exception is Jefferson Parish which is due Mar-10.
	Personal Property	Jan-1	May-15	May 15 for UPP	Dec-20 and May 10	
Kentucky	Real Estate	Jan-1		During the tax roll normally scheduled to begin May 1	Varies	Dec-31
	Personal Property	Jan-1	May-15	45 days from the notice date	Varies	Payments are billed by localities
Louisiana	Real Estate	Jan-1		7 days before hearing date. 3 working days in Orleans Parrish	Dec-31	Filing date is Mar-1 or 45 days after receipt, whichever is later
	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	Most jurisdictional returns are due throughout April and May
	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, and May-1	
	Personal Property	Jan-1	Mar-1	Same as Real Estate	Aug-1, Nov-1, Feb-1, and 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 Feb-1
	Personal Property	Dec-31	Feb-20	Filing Exception date Feb-1	Varies	
Minnesota	Real Estate	Jan-2		Varies	May-15 and Oct-15	
	Personal Property	N/A		N/A	N/A	
Mississippi	Real Estate	Jan-1		Before the August meeting of county board of supervisors	Feb-1	Freeport Application Mar-31
	Personal Property	Jan-1	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	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 p.m. 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 p.m. on May 31 of each year.	
	Personal Property			Same		
Nebraska	Real Estate	Jan-1		Filed no later than June 30	Due Dec-31, Payments May-1 and Sep-1	
	Personal Property	Jan-1	May-1	May-1	Due Dec-31, Payments May-1 and Sep-1	

State	Type	Assmnt Date	Filing Date	Appeals Process Start Cycle	Tax Bill Payment Date	Special Notes
Nevada	Real Estate	Jul-1		Jan-15 through May-15	3rd Mon. of Aug, Oct, Jan, and Mar	If declaration is mailed to taxpayer after Jul-15, it is due within 15 days of the date printed on Declaration.
	Personal Property	Jul-1	Jul-31	Same as Real Estate	Oct – Apr, will vary every year	
New Hampshire	Real Estate	Apr-1		Sep-1	Dec-1	
	Personal Property	N/A			N/A	
New Jersey	Real Estate	Jan-1		April-1 or later or 45 days after notice date.	Feb-1, May-1, Aug-1, and Nov-1	
	Personal Property	N/A			N/A	
New Mexico	Real Estate	Jan-1		30 days after April-1, May-1 for locally assessed and 30 days after May-1 for centrally assessed	Nov-10 and Apr-10	
	Personal Property	Jan-1	Feb-28	Same as Real Estate	Nov-10 and Apr-10	
New York	Real Estate	Mar-1		Varies	Latter of Jan-31 or within 30 days of tax roll and warrant	
	Personal Property	N/A	N/A		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	Mar-1	
	Personal Property	N/A			N/A	
Ohio	Real Estate	Jan-1		Mar-31	Dec-31	Taxpayers may also pay half by Dec-31, Jun-30 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		N/A	N/A	
Oklahoma	Real Estate	Jan-1		20 days after notice mailed	Jan-1	
	Personal Property	Jan-1	Mar-15	Same as Real Estate	Nov-1; if 1/2 paid before Jan-1, second 1/2 must be paid before the following April-1	
Oregon	Real Estate	Jan-1		Nov-15	Nov-15, Feb-15 and May-15	Enterprise Zone forms are due Apr-1
	Personal Property	Jan-1	Mar-15	Same as Real Estate	Nov-15, Feb-15 and May-15	
Pennsylvania	Real Estate	Varies		Varies	Varies	
	Personal Property	N/A			N/A	
Rhode Island	Real Estate	Jan-1		Varies	Varies	
	Personal Property	Jan-1	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 Sep-30 and Dec-31, you will file the PT-100 or PT-300 Return between Jan-31 and Apr-30 on the last day of the fourth month after the close of the accounting period. *When your accounting period ends between Jan-31 and Aug-31, you will file the PT-100 or Fiscal PT-300 Return between May-31 and Dec-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	

State	Type	Assmnt Date	Filing Date	Appeals Process Start Cycle	Tax Bill Payment Date	Special Notes
South Dakota	Real Estate	Nov-1		Third Thursday in March	Apr-30	
	Personal Property	N/A			N/A	
Tennessee	Real Estate	Jan-1	Mar-1	June	First Monday in October	
	Personal Property	Jan-1	Mar-1	Same as Real Estate	First Monday in October	Motor Carrier report is due Apr-1
Texas	Real Estate	Jan-1	Apr-15	May-31 or 30 days after Real Estate receipt of notice	Feb-1	Apr-30 Application for Stored Cotton in a Warehouse and Tarrant Freeport. Property located in an appraisal district in which one or more taxing units exempt freeport property under Tax Code Section 11.251 must be delivered to the chief appraiser no later than April-1.
	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	
	Personal Property	Jan-1	May-15	Within 30 days of mailing of Personal Property Tax Notice	May-15	Salt Lake return due Mar-15
Vermont	Real Estate	Apr-1		14 Days from notice date	Varies	Springfield Return due Jan-20. Springfield Town Assmnt date is Jan-1 and Filing Date is Jan-20.
	Personal Property	Apr-1	Apr-20	Same as Real Estate	Due date is set by each municipality	
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 Jul-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 and Mar-1	*Industrial BPP Return due Aug-1, Commercial BPP due Sep-1 (default is Sep-1).
	Personal Property	Jul-1	Sep-1	*Sep-1	Sep-1 and Mar-1	
Wisconsin	Real Estate	Jan-1		2nd Monday of May	Jan-31 and 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 and May-10	
	Personal Property	Jan-1	Mar-1	Within 30 days of the postmark on notice	Nov-10 and May-10	
Puerto Rico	Real Estate	Jan-1				
	Personal Property	Jan-1	May-15		May-15	

Contact us today

 +1 800 865 5257
 tax.thomsonreuters.com/property-tax
 onesourcepropertytax@thomsonreuters.com

The intelligence, technology
and human expertise you need
to find trusted answers.



the answer company™
THOMSON REUTERS®