

JR Timbo And Associates LLC
Property Tax Due Dates and Appeal Deadlines

Date	State/Locality	Type	Event	Comment
Jan	Connecticut	PP	Value Notices Issued	Assessment increase notice mailed by Feb 1
Jan	Connecticut	RE	Value Notices Issued	Assessment increase notice mailed by Feb 1
Jan	Virginia, Arlington County	RE	Value Notices Issued	
Jan	Virginia, Chesterfield County	RE	Value Notices Issued	
Jan	Virginia, Roanoke County	RE	Appeal Deadline	Administrative appeal; due by end of Jan
Jan - Apr	Alaska	PP	Tax Returns Due	
Jan - Apr	Alaska	RE	Value Notices Issued	
Jan - Dec	Alabama	RE	Appeal Deadline	Varies, 10 days after value notice
Jan - Dec	Virginia	RE	Appeal Deadline	Varies by jurisdiction
Jan - Feb	Ohio	RE	Tax Bills Issued	
Jan - June	New Mexico	RE	Appeal Deadline	Or 30 days after notices are mailed
Jan - Mar	Arizona	RE	Value Notices Issued	Varies by jurisdiction
Jan - Mar	New York, Nassau County	RE	Appeal Deadline	Most deadlines in Feb, varies by city/village
Jan - Mar	Ohio	RE	Tax Bills Due	1st half installment
Jan - Mar	Pennsylvania Municipalities	RE	Tax Bills Issued	
Jan - May	New Mexico	RE	Value Notices Issued	

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Jan 1 or 1-Jul	Virginia	RE	Assessment Date	Varies by jurisdiction
1-Jan	Alaska	PP	Assessment Date	
1-Jan	Alaska	RE	Assessment Date	
1-Jan	Arizona	PP	Assessment Date	
1-Jan	Arizona	RE	Assessment Date	Varies by jurisdiction
1-Jan	Arkansas	PP	Assessment Date	Can assess new locations through 5/15/2008
1-Jan	Arkansas	RE	Assessment Date	
1-Jan	California	PP	Assessment Date	
1-Jan	California	RE	Assessment Date	
1-Jan	Colorado	PP	Assessment Date	
1-Jan	Colorado	PP	Tax Bills Issued	
1-Jan	Colorado	RE	Assessment Date	
1-Jan	Colorado	RE	Tax Bills Issued	
1-Jan	Delaware, Kent County	RE	Appeal Deadline	
1-Jan	Delaware, Kent County	RE	Assessment Date	Value Notices not issued yearly unless changed
1-Jan	Florida	PP	Assessment Date	
1-Jan	Florida	RE	Assessment Date	

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1-Jan	Georgia	PP	Assessment Date	
1-Jan	Georgia	RE	Assessment Date	
1-Jan	Idaho	PP	Assessment Date	Can assess new locations anytime during year
1-Jan	Idaho	RE	Assessment Date	
1-Jan	Illinois	RE	Assessment Date	
1-Jan	Iowa	RE	Assessment Date	
1-Jan	Kansas	PP	Assessment Date	
1-Jan	Kansas	RE	Assessment Date	
1-Jan	Kentucky	PP	Assessment Date	
1-Jan	Kentucky	RE	Assessment Date	
1-Jan	Louisiana	PP	Assessment Date	
1-Jan	Louisiana	RE	Assessment Date	
1-Jan	Maryland	PP	Assessment Date	
1-Jan	Maryland	RE	Assessment Date	
1-Jan	Massachusetts	PP	Assessment Date	
1-Jan	Massachusetts	RE	Assessment Date	
1-Jan	Mississippi	PP	Assessment Date	

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1-Jan	Mississippi	RE	Assessment Date	
1-Jan	Missouri	PP	Assessment Date	
1-Jan	Missouri	RE	Assessment Date	
1-Jan	Montana	PP	Assessment Date	
1-Jan	Montana	RE	Assessment Date	
1-Jan	Nebraska	PP	Assessment Date	
1-Jan	Nebraska	RE	Assessment Date	
1-Jan	New Hampshire	PP	Assessment Date	Inventory tax only
1-Jan	New Mexico	PP	Assessment Date	
1-Jan	New Mexico	RE	Assessment Date	
1-Jan	New York, New York City	RE	Tax Bills Due	2nd half installment
1-Jan	North Carolina	PP	Assessment Date	
1-Jan	North Carolina	RE	Assessment Date	
1-Jan	Ohio	PP	Assessment Date	
1-Jan	Ohio	RE	Assessment Date	
1-Jan	Oklahoma	PP	Assessment Date	
1-Jan	Oklahoma	RE	Assessment Date	

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1-Jan	Oregon	PP	Assessment Date	
1-Jan	Oregon	RE	Assessment Date	
1-Jan	Pennsylvania, Philadelphia	RE	Assessment Date	
1-Jan	South Carolina	PP	Assessment Date	Or fiscal close date
1-Jan	South Carolina	RE	Assessment Date	
1-Jan	Tennessee	PP	Assessment Date	
1-Jan	Tennessee	RE	Assessment Date	
1-Jan	Texas	PP	Assessment Date	
1-Jan	Texas	RE	Assessment Date	
1-Jan	Utah	PP	Assessment Date	
1-Jan	Utah	RE	Assessment Date	
1-Jan	Virginia	PP	Assessment Date	
1-Jan	Virginia, Alexandria City	RE	Assessment Date	
1-Jan	Virginia, Arlington County	RE	Assessment Date	
1-Jan	Virginia, Chesterfield County	RE	Assessment Date	
1-Jan	Virginia, City of Richmond	RE	Assessment Date	
1-Jan	Virginia, Fairfax City	RE	Assessment Date	

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1-Jan	Virginia, Fairfax County	RE	Assessment Date	
1-Jan	Virginia, Henrico County	RE	Assessment Date	
1-Jan	Virginia, Loudoun County	RE	Assessment Date	
1-Jan	Virginia, Newport News City	RE	Assessment Date	Assessment effective July 1
1-Jan	Virginia, Norfolk City	RE	Assessment Date	Assessment effective July 1
1-Jan	Virginia, Prince William County	RE	Assessment Date	
1-Jan	Virginia, Roanoke City	RE	Assessment Date	
1-Jan	Virginia, Roanoke City	RE	Value Notices Issued	Effective July 1
1-Jan	Virginia, Roanoke County	RE	Assessment Date	
1-Jan	Virginia, Spotsylvania County	RE	Assessment Date	2-year cycles
1-Jan	Washington	PP	Assessment Date	
1-Jan	Washington	RE	Assessment Date	
1-Jan	Washington D. C.	RE	Assessment Date	
1-Jan	Wisconsin	PP	Assessment Date	
1-Jan	Wisconsin	RE	Assessment Date	
1-Jan	Wyoming	PP	Assessment Date	
2-Jan	Minnesota	RE	Assessment Date	

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5-Jan	New York, New York City	RE	Assessment Date	
7-Jan	Nevada	RE	Tax Bills Due	3rd installment due 1st Monday in January
15-Jan	Hawaii, Honolulu City & County	RE	Appeal Deadline	
15-Jan	Nevada	RE	Appeal Deadline	
15-Jan	Pennsylvania, Pittsburgh	RE	Tax Bills Issued	
15-Jan	South Carolina	PP	Tax Bills Due	Due January of following year
15-Jan	South Carolina	RE	Tax Bills Due	
Jan-15 - Mar-31	Alaska, Anchorage	RE	Value Notices Issued	
21-Jan	New York, White Plains	RE	Appeal Deadline	
31-Jan	Florida	PP	Tax Bills Due	Deadline for 2% discount
31-Jan	Florida	RE	Tax Bills Due	Deadline for 2% discount
31-Jan	Mississippi	PP	Tax Bills Due	
31-Jan	Mississippi	RE	Tax Bills Due	
31-Jan	North Carolina	PP	Tax Returns Due	Inventory exempt
31-Jan	Pennsylvania, Pittsburgh	RE	Value Notices Issued	
31-Jan	Rhode Island	PP	Tax Returns Due	
31-Jan	Texas	PP	Tax Bills Due	Gross tax bills

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31-Jan	Texas	RE	Tax Bills Due	Gross tax bills
31-Jan	Wisconsin	PP	Tax Bills Due	
31-Jan	Wisconsin	RE	Tax Bills Due	
Jan-31 - Aug-1	Virginia	PP	Tax Returns Due	Varies local option
Feb	Alaska, Anchorage	RE	Appeal Deadline	30 days after value notices are issued
Feb	Maryland	RE	Appeal Deadline	In cycle appeals: only 45 days after notice issued
Feb	New York, Suffolk County	RE	Appeal Deadline	Most deadlines in Feb, some in May/Nov, varies by city/village
Feb	Virginia, Alexandria City	RE	Value Notices Issued	
Feb	Virginia, City of Richmond	RE	Value Notices Issued	
Feb	Virginia, Henrico County	RE	Value Notices Issued	
Feb	Virginia, Loudoun County	RE	Value Notices Issued	
Feb	Virginia, Roanoke City	RE	Appeal Deadline	30 days after notices issued
Feb	Virginia, Spotsylvania County	RE	Appeal Deadline	Administrative appeal; 21 days after notices issued
Feb	Washington D. C.	RE	Value Notices Issued	No later than March 1
Feb	West Virginia	RE	Appeal Deadline	Varies by jurisdiction
Feb - Apr	Oklahoma	RE	Value Notices Issued	
Feb - Apr	Pennsylvania Municipalities	RE	Tax Bills Due	2% discount available

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Property Tax Due Dates and Appeal Deadlines

Feb - Apr	Utah	PP	Tax Returns Due	Inventory exempt
Feb - Mar	Kansas	RE	Value Notices Issued	
Feb - Mar	Michigan	PP	Tax Bills Due	Winter bills due
Feb - Mar	Michigan	RE	Appeal Deadline	Dates vary by jurisdiction
Feb - Mar	Michigan	RE	Tax Bills Due	Winter bills due
1-Feb	Connecticut	PP	Tax Bills Due	2nd half installment
1-Feb	Connecticut	RE	Tax Bills Due	2nd half installment
1-Feb	Massachusetts	PP	Tax Bills Due	3rd Quarter installment
1-Feb	Massachusetts	RE	Appeal Deadline	Towns with quarterly payment schedule
1-Feb	Massachusetts	RE	Tax Bills Due	3rd Quarter installment
1-Feb	Michigan, Detroit	RE	Appeal Deadline	Assessor review
1-Feb	Michigan, Grand Rapids	RE	Appeal Deadline	Assessor review
1-Feb	New Jersey	RE	Tax Bills Due	Quarterly installment
1-Feb	North Dakota	RE	Assessment Date	
1-Feb	Virginia, Spotsylvania County	RE	Value Notices Issued	Every even year
1-Feb	Wyoming	RE	Assessment Date	
14-Feb	Washington	PP	Tax Bills Issued	

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14-Feb	Washington	RE	Tax Bills Issued	
15-Feb	Oregon	PP	Tax Bills Due	2nd installment
15-Feb	Oregon	RE	Tax Bills Due	2nd installment
Feb-19, Jun-17	New York, Westchester Cnty	RE	Appeal Deadline	Most deadlines in Feb and June, varies by city/village
20-Feb	Connecticut	RE	Appeal Deadline	Town can ask for extension until Mar 20
20-Feb	Hawaii	RE	Tax Bills Due	2nd half installment
20-Feb	Hawaii, Honolulu City & County	RE	Tax Bills Due	2nd half installment
20-Feb	Michigan	PP	Tax Returns Due	Inventory exempt
Feb-20 - Apr -5	Louisiana	PP	Tax Returns Due	Varies by jurisdiction
28-Feb	Colorado	PP	Tax Bills Due	1st half installment
28-Feb	Colorado	RE	Tax Bills Due	1st half installment
28-Feb	Florida	PP	Tax Bills Due	Deadline for 1% discount
28-Feb	Florida	RE	Tax Bills Due	Deadline for 1% discount
28-Feb	New Mexico	PP	Tax Returns Due	Inventory exempt
28-Feb	Pennsylvania, Philadelphia	RE	Tax Bills Due	Deadline for 1% discount
28-Feb	Pennsylvania, Pittsburgh	RE	Tax Bills Due	City and School only. 2% disc. to 2/10
28-Feb	South Carolina	RE	Appeal Deadline	90 days to appeal after notice issued

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28-Feb	Tennessee	PP	Tax Bills Due	
28-Feb	Tennessee	RE	Tax Bills Due	
Mar	Arkansas	RE	Tax Bills Issued	
Mar	North Dakota	RE	Value Notices Issued	
Mar	Virginia, City of Richmond	RE	Appeal Deadline	Administrative appeal; 30 days after value notices issued
Mar	Virginia, Fairfax City	RE	Appeal Deadline	Administrative appeal; 30 days after value notices issued
Mar	Virginia, Fairfax City	RE	Value Notices Issued	
Mar	Virginia, Fairfax County	RE	Value Notices Issued	
Mar	Virginia, Norfolk City	RE	Tax Returns Due	I&E filing deadline; request mailed in Dec, due in Mar
Mar	Virginia, Prince William County	RE	Value Notices Issued	
Mar	Virginia, Spotsylvania County	RE	Appeal Deadline	Board of Equalization
Mar - Apr	Georgia	PP	Tax Returns Due	Varies by Jurisdiction
Mar - Apr	North Dakota	RE	Appeal Deadline	
Mar - June	New Mexico	PP	Appeal Deadline	30 days after notices are issued
Mar - June	New Mexico	PP	Value Notices Issued	
Mar - May	Arizona	RE	Appeal Deadline	60 Days after notices no later May 31
1-Mar	Arizona	PP	Tax Bills Due	2nd half installment, delinquent May 1

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1-Mar	Arizona	RE	Tax Bills Due	2nd half installment,delinquent May 1
1-Mar	Arkansas	PP	Tax Bills Issued	
1-Mar	Delaware, Sussex County	RE	Appeal Deadline	
1-Mar	Illinois, Cook County	RE	Tax Bills Due	1st half installment
1-Mar	Indiana	PP	Assessment Date	
1-Mar	Indiana	RE	Assessment Date	
1-Mar	Massachusetts	PP	Tax Returns Due	
1-Mar	Missouri	PP	Tax Returns Due	Inventory exempt
1-Mar	New Hampshire	RE	Appeal Deadline	
1-Mar	New York, New York City	RE	Appeal Deadline	
1-Mar	North Dakota	RE	Tax Bills Due	1st half installment
1-Mar	Oregon	PP	Tax Returns Due	Inventory exempt
1-Mar	South Dakota	RE	Value Notices Issued	
1-Mar	Tennessee	PP	Tax Returns Due	Inventory exempt
1-Mar	Virginia, Arlington County	RE	Appeal Deadline	Administrative appeal
1-Mar	Wisconsin	PP	Tax Returns Due	Inventory exempt
1-Mar	Wyoming	PP	Tax Returns Due	Inventory exempt

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3-Mar	Nevada	RE	Tax Bills Due	4th installment due 1st Monday in March
10-Mar	Michigan	PP	Appeal Deadline	2nd Monday in March
13-Mar	South Dakota	RE	Appeal Deadline	Thursday before 3rd Monday
15-Mar	Delaware, New Castle County	RE	Appeal Deadline	
15-Mar	Hawaii	RE	Value Notices Issued	
15-Mar	Idaho	PP	Tax Returns Due	Inventory exempt
15-Mar	Kansas	PP	Tax Returns Due	Inventory exempt
15-Mar	Montana	PP	Tax Returns Due	Inventory exempt
15-Mar	Oklahoma	PP	Tax Returns Due	
15-Mar	Virginia, Chesterfield County	RE	Appeal Deadline	Administrative appeal
15-Mar	Virginia, Loudoun County	RE	Appeal Deadline	Administrative appeal
31-Mar	Florida	PP	Tax Bills Due	Gross tax amount
31-Mar	Florida	RE	Tax Bills Due	Gross tax amount
31-Mar	Iowa	RE	Tax Bills Due	2nd half installment
31-Mar	Kansas	RE	Appeal Deadline	Equalization Appeal Option
31-Mar	Nebraska - Douglas, Lancaster, Sarpy	PP	Tax Bills Due	1st half installment
31-Mar	Nebraska - Douglas, Lancaster, Sarpy	RE	Tax Bills Due	1st half installment

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31-Mar	Ohio	RE	Appeal Deadline	
31-Mar	Oklahoma	PP	Tax Bills Due	2nd half installment
31-Mar	Oklahoma	RE	Tax Bills Due	2nd half installment
31-Mar	Pennsylvania, Philadelphia	RE	Tax Bills Due	Gross tax amount
31-Mar	Pennsylvania, Pittsburgh	RE	Appeal Deadline	
31-Mar	Virginia, Norfolk City	RE	Tax Bills Due	3rd installment
31-Mar	Washington D. C.	RE	Tax Bills Due	1st half installment
Apr	Indiana	PP	Tax Bills Issued	
Apr	Indiana	RE	Tax Bills Issued	
Apr	Kentucky	RE	Value Notices Issued	
Apr	Virginia, Henrico County	RE	Appeal Deadline	Board of Equalization; 7 days after Administrative appeal decision
Apr	Virginia, Henrico County	RE	Tax Returns Due	I&E filing deadline; due 30 days from request
Apr	Wyoming	RE	Value Notices Issued	Varies by county
Apr - June	Oklahoma	PP	Appeal Deadline	20 days after notices are issued
Apr - June	Oklahoma	PP	Value Notices Issued	
Apr - May	Missouri	RE	Value Notices Issued	
Apr - May	Tennessee	RE	Value Notices Issued	

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Apr - May	Texas	RE	Value Notices Issued	
1-Apr	Arizona	PP	Tax Returns Due	Inventory exempt
1-Apr	Florida	PP	Tax Returns Due	Inventory & software exempt
1-Apr	Iowa	RE	Value Notices Issued	
1-Apr	Maine	PP	Assessment Date	
1-Apr	Maine	PP	Tax Returns Due	Inventory exempt
1-Apr	Maine	RE	Assessment Date	
1-Apr	Mississippi	PP	Tax Returns Due	
1-Apr	Missouri, City of St. Louis	PP	Tax Returns Due	Inventory exempt
1-Apr	New Hampshire	RE	Assessment Date	Real Estate only
1-Apr	New Jersey	RE	Appeal Deadline	
1-Apr	Vermont	PP	Assessment Date	
1-Apr	Vermont	RE	Assessment Date	
1-Apr	Virginia, Alexandria City	RE	Appeal Deadline	Administrative appeal
1-Apr	Virginia, Henrico County	RE	Appeal Deadline	Administrative appeal
1-Apr	Washington D. C.	RE	Appeal Deadline	Administrative appeal
1-Apr	Washington D. C.	RE	Tax Returns Due	Required RE Income & Expense filing

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4-Apr	North Carolina	RE	Appeal Deadline	Or 30 days after mailing of value notice
4-Apr	Virginia, Fairfax County	RE	Appeal Deadline	Administrative appeal
5-Apr	Virginia, Roanoke City	RE	Tax Bills Due	1st half installment
9-Apr	Hawaii	RE	Appeal Deadline	
10-Apr	Arkansas	RE	Tax Bills Due	1st half Installment
10-Apr	California	PP	Secured Tax Bills Due	2nd half installment (where it applies)
10-Apr	California	RE	Secured Tax Bills Due	2nd half installment
15-Apr	Colorado	PP	Tax Returns Due	Inventory exempt
15-Apr	Maryland	PP	Tax Returns Due	
15-Apr	Texas	PP	Tax Returns Due	
15-Apr	Virginia, Arlington County	RE	Appeal Deadline	Board of Equalization
20-Apr	Alaska, Anchorage	PP	Tax Returns Due	
20-Apr	Vermont	PP	Tax Returns Due	
25-Apr	Wisconsin, Madison	RE	Appeal Deadline	Last Friday of April
30-Apr	Colorado	PP	Tax Bills Due	Full amount
30-Apr	Colorado	RE	Tax Bills Due	Full amount
30-Apr	Minnesota	RE	Appeal Deadline	In the year following the assessment date

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30-Apr	Nebraska	PP	Tax Bills Due	1st half installment
30-Apr	Nebraska	RE	Tax Bills Due	1st half due for real estate only
30-Apr	Ohio	PP	Tax Returns Due	Extensions granted until June 15th
30-Apr	Pennsylvania, Pittsburgh	RE	Tax Bills Due	Alleghany County bills only. 2% disc. to 3/31
30-Apr	South Carolina	PP	Tax Returns Due	Or 120 days from fiscal close date -- Inventory exempt
30-Apr	South Dakota	RE	Tax Bills Due	1st half installment
30-Apr	Washington	PP	Tax Bills Due	1st half installment
30-Apr	Washington	PP	Tax Returns Due	Inventory exempt
30-Apr	Washington	RE	Tax Bills Due	1st half installment
May	Idaho	RE	Value Notices Issued	
May	Nebraska	RE	Value Notices Issued	
May	Virginia, Fairfax City	RE	Appeal Deadline	Board of Equalization; 30 days after Administrative appeal decision
May	Virginia, Loudoun County	RE	Tax Returns Due	I&E filing deadline
May	Virginia, Norfolk City	RE	Appeal Deadline	Administrative appeal
May - Aug	Georgia	RE	Value Notices Issued	
May - June	Texas	PP	Appeal Deadline	30 days after notices are issued
May - June	Texas	PP	Value Notices Issued	

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May - June	Vermont	RE	Appeal Deadline	Varies by local jurisdiction
May - June	Washington	RE	Value Notices Issued	
May - Oct	Wisconsin	RE	Appeal Deadline	Depending on Location
1-May	Colorado	RE	Value Notices Issued	
1-May	Delaware, Sussex County	RE	Assessment Date	Value Notices not issued yearly unless changed
1-May	Kansas	PP	Value Notices Issued	
1-May	Massachusetts	PP	Tax Bills Due	4th Quarter & 2nd half installment
1-May	Massachusetts	RE	Tax Bills Due	4th Quarter & 2nd half installment
1-May	Missouri	PP	Value Notices Issued	Only if value is different from what was rendered
1-May	Nebraska	PP	Tax Returns Due	Inventory exempt
1-May	New Jersey	RE	Tax Bills Due	Quarterly Installment
1-May	Oklahoma	RE	Appeal Deadline	Or 20 days after notices are mailed
1-May	Virginia, Alexandria City	RE	Tax Returns Due	I&E filing deadline
5-May	Iowa	RE	Appeal Deadline	
7-May	California	PP	Tax Returns Due	
10-May	Indiana	PP	Appeal Deadline	Or 45 days after notice issued
10-May	Indiana	PP	Tax Bills Due	1st half installment

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10-May	Indiana	RE	Appeal Deadline	Or 45 days after notice issued
10-May	Indiana	RE	Tax Bills Due	1st half installment
10-May	Kansas	PP	Tax Bills Due	2nd half installment (most counties)
10-May	Kansas	RE	Tax Bills Due	2nd half installment (most counties)
10-May	New Mexico	PP	Tax Bills Due	2nd half installment
10-May	New Mexico	RE	Tax Bills Due	2nd half installment
10-May	Wyoming	PP	Tax Bills Due	2nd half installment
10-May	Wyoming	RE	Tax Bills Due	2nd half installment
12-May	Missouri, City of St. Louis	RE	Appeal Deadline	2nd Monday of May
15-May	Alaska, Anchorage	RE	Tax Bills Issued	
15-May	Indiana	PP	Tax Returns Due	Inventory exempt
15-May	Kansas	PP	Appeal Deadline	Or 15 days after notices are mailed
15-May	Kentucky	PP	Tax Returns Due	
15-May	Minnesota	RE	Tax Bills Due	1st half installment, based on prior-year EMV
15-May	North Carolina, Mecklenburg County	RE	Appeal Deadline	
15-May	Oregon	PP	Tax Bills Due	3rd installment
15-May	Oregon	RE	Tax Bills Due	3rd installment

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19-May	Kentucky	RE	Appeal Deadline	3rd Monday of May
19-May	Wisconsin, Milwaukee	RE	Appeal Deadline	3rd Monday of May
31-May	Arkansas	PP	Tax Returns Due	
31-May	Michigan	PP	Appeal Deadline	Michigan Tax Tribunal appeals
31-May	Michigan	RE	Appeal Deadline	Michigan Tax Tribunal appeals
31-May	Montana	RE	Tax Bills Due	2nd half due for real estate only
31-May	Texas	RE	Appeal Deadline	Or 30 days after mailing notice
31-May	Virginia, Newport News City	RE	Appeal Deadline	Administrative appeal
June	Alaska, Anchorage	PP	Appeal Deadline	30 days after value notices are issued
June	Tennessee	RE	Appeal Deadline	Deadline varies
June	Virginia, Norfolk City	RE	Appeal Deadline	Board of Equalization
June	Wyoming	RE	Appeal Deadline	30 days after mailing of value notice
June - Aug	California	PP	Tax Bills Issued	Inventory exempt
June - Aug	California	RE	Value Notices Issued	
June - Aug	Georgia	RE	Appeal Deadline	21 - 45 days after notice mailed
June - Aug	Ohio	RE	Tax Bills Due	2nd half installment
June - Aug	Vermont	PP	Tax Bills Due	

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June - Aug	Vermont	RE	Tax Bills Due	
June - July	Arkansas	PP	Value Notices Issued	
June - July	Mississippi	RE	Value Notices Issued	
June - July	Montana	PP	Appeal Deadline	
June - July	South Carolina	RE	Value Notices Issued	Issued by March 1 if in a reval year
June, Sept	Illinois	RE	Tax Bills Due	Date may vary by county
1-Jun	Alaska, Anchorage	PP	Value Notices Issued	
1-Jun	Colorado	RE	Appeal Deadline	
1-Jun	Connecticut	RE	Tax Returns Due	I&E return due if requested by Assessor; 10% penalty for failure to file timely
1-Jun	Nebraska	RE	Appeal Deadline	
1-Jun	New York, New York City	RE	Tax Bills Issued	
1-Jun	Virginia, Fairfax County	RE	Appeal Deadline	Board of Equalization
1-Jun	Virginia, Loudoun County	RE	Appeal Deadline	Board of Equalization
2-Jun	Montana	RE	Appeal Deadline	1st Monday in June
5-Jun	Virginia, Chesterfield County	RE	Tax Bills Due	1st half installment
5-Jun	Virginia, Fairfax City	RE	Tax Bills Due	1st half installment
5-Jun	Virginia, Henrico County	RE	Tax Bills Due	1st half installment

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5-Jun	Virginia, Loudoun County	RE	Tax Bills Due	1st half installment
5-Jun	Virginia, Newport News City	RE	Tax Bills Due	1st half installment
5-Jun	Virginia, Norfolk City	RE	Tax Bills Due	4th installment
5-Jun	Virginia, Roanoke County	RE	Tax Bills Due	1st half installment
5-Jun	Virginia, Spotsylvania County	RE	Tax Bills Due	1st half installment
15-Jun	Alaska, Anchorage	RE	Tax Bills Due	1st half installment
15-Jun	Colorado	PP	Tax Bills Due	2nd half installment
15-Jun	Colorado	RE	Tax Bills Due	2nd half installment
15-Jun	Virginia, Alexandria City	RE	Tax Bills Due	1st half installment
15-Jun	Virginia, Arlington County	RE	Tax Bills Due	1st half installment
15-Jun	Virginia, City of Richmond	RE	Tax Bills Due	
16-Jun	Missouri	PP	Appeal Deadline	3rd Monday of June or 30 days after notice
16-Jun	Missouri	RE	Appeal Deadline	3rd Monday of June for 1st class counties
20-Jun	Idaho	PP	Tax Bills Due	2nd half installment following year
20-Jun	Idaho	RE	Tax Bills Due	2nd half installment
23-Jun	Idaho	RE	Appeal Deadline	4th Monday in June
30-Jun	Arkansas	PP	Appeal Deadline	Or 30 days after notices are mailed

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30-Jun	Montana	PP	Tax Bills Due	Personal Property bills only
30-Jun	North Carolina, Forsyth County	RE	Appeal Deadline	
30-Jun	Virginia, City of Richmond	RE	Appeal Deadline	Board of Equalization
July	Arkansas	RE	Value Notices Issued	
July	Connecticut	PP	Tax Bills Issued	
July	Connecticut	RE	Tax Bills Issued	
July	Maine	RE	Value Notices Issued	
July	Maryland	PP	Tax Bills Issued	
July	New Jersey	RE	Tax Bills Issued	
July	Rhode Island	RE	Value Notices Issued	
July	Utah	RE	Value Notices Issued	
July - Aug	Maine	PP	Tax Bills Issued	
July - Aug	Maine	RE	Tax Bills Issued	
July - Aug	Maryland	RE	Tax Bills Issued	
July - Aug	Pennsylvania School Districts	RE	Tax Bills Issued	
July - Jan	West Virginia	RE	Value Notices Issued	Varies by jurisdiction
July - Sept	Michigan	PP	Tax Bills Due	Summer bills due

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July - Sept	Michigan	RE	Tax Bills Due	Summer bills due
1-Jul	Delaware, New Castle County	RE	Assessment Date	
1-Jul	Nevada	PP	Assessment Date	
1-Jul	Nevada	RE	Assessment Date	
1-Jul	New Hampshire	RE	Tax Bills Due	1st half installment, preliminary bill
1-Jul	New York, New York City	RE	Tax Bills Due	1st half installment
1-Jul	Virginia, Alexandria City	RE	Appeal Deadline	Board of Equalization
1-Jul	Virginia, Newport News City	RE	Value Notices Issued	
1-Jul	Virginia, Prince William County	RE	Appeal Deadline	Administrative appeal
1-Jul	Washington	PP	Appeal Deadline	30 days after notice
1-Jul	Washington	RE	Appeal Deadline	30-60 days after notice
1-Jul	Washington D. C.	PP	Assessment Date	Personal property only
1-Jul	West Virginia	PP	Assessment Date	
1-Jul	West Virginia	RE	Assessment Date	Varies by jurisdiction
10-Jul	Arkansas	RE	Tax Bills Due	2nd half Installment
14-Jul	Missouri	RE	Appeal Deadline	2nd Monday of July for non-1st class counties
15-Jul	Nevada	PP	Tax Bills Issued	

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15-Jul	Nevada	RE	Tax Bills Issued	
15-Jul	Virginia, Prince William County	RE	Tax Bills Due	1st half installment
28-Jul	Virginia, Fairfax County	RE	Tax Bills Due	1st half installment
31-Jul	Nebraska - Douglas, Lancaster, Sarpy	PP	Tax Bills Due	2nd half installment
31-Jul	Nebraska - Douglas, Lancaster, Sarpy	RE	Tax Bills Due	2nd half installment
31-Jul	Nevada	PP	Tax Returns Due	Inventory exempt
31-Jul	Washington D. C.	PP	Tax Bills Due	Tax payment due with return
31-Jul	Washington D. C.	PP	Tax Returns Due	Inventory exempt
Aug	Florida	RE	Value Notices Issued	Dates may vary by County
Aug - Sept	Louisiana	RE	Appeal Deadline	
Aug - Sept	Louisiana	RE	Value Notices Issued	
1-Aug	Alaska, Anchorage	PP	Tax Bills Issued	
1-Aug	Connecticut	PP	Tax Bills Due	1st half installment (some due in 1 installment)
1-Aug	Connecticut	RE	Tax Bills Due	1st half installment
1-Aug	Louisiana, New Orleans City	PP	Assessment Date	
1-Aug	Louisiana, New Orleans City	RE	Assessment Date	
1-Aug	Maine	PP	Tax Bills Due	

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1-Aug	Maine	RE	Tax Bills Due	
1-Aug	Massachusetts	PP	Tax Bills Due	1st Quarter installment
1-Aug	Massachusetts	RE	Tax Bills Due	1st Quarter installment
1-Aug	New Jersey	RE	Tax Bills Due	Quarterly Installment
1-Aug	Pennsylvania	RE	Appeal Deadline	For most 3rd class counties
1-Aug	Rhode Island	PP	Tax Bills Due	
1-Aug	Rhode Island	RE	Tax Bills Due	
1-Aug	Virginia, Prince William County	RE	Appeal Deadline	Board of Equalization
4-Aug	Mississippi	RE	Appeal Deadline	1st Monday in Aug. Appeal to County Board
15-Aug	Alaska, Anchorage	RE	Tax Bills Due	2nd half installment
15-Aug	Iowa	RE	Tax Bills Issued	
15-Aug	Louisiana, New Orleans City	RE	Appeal Deadline	
16-Aug	Nevada	PP	Tax Bills Due	Or 30 days after notices are mailed - Varies by county
18-Aug	Arkansas	RE	Appeal Deadline	3rd Monday in August
18-Aug	Nevada	RE	Tax Bills Due	1st installment due 3rd Monday in August
20-Aug	Hawaii	RE	Tax Bills Due	1st half installment
20-Aug	Hawaii, Honolulu City & County	RE	Tax Bills Due	1st half installment

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20-Aug	Ohio	PP	Tax Bills Issued	
31-Aug	Alaska, Anchorage	PP	Tax Bills Due	1st half installment
31-Aug	California	PP	Unsecured Tax Bills Due	Aug. 31 or 60 days after issued if after 8/31
31-Aug	California	RE	Unsecured Tax Bills Due	Aug. 31 or 60 days after issued if after 8/31
31-Aug	Nebraska	PP	Tax Bills Due	2nd half installment
31-Aug	Nebraska	RE	Tax Bills Due	2nd half due for real estate only
31-Aug	Virginia, Fairfax City	RE	Tax Returns Due	I&E filing deadline
Sept	Arizona	RE	Tax Bills Issued	Supplementary valuation notice
Sept	Florida	RE	Appeal Deadline	25 Days from date of value notices issued
Sept	Utah	RE	Appeal Deadline	Varies by county
Sept - Nov	Illinois, Cook County	RE	Tax Bills Due	2nd half installment
Sept - Oct	Virginia, Newport News City	RE	Appeal Deadline	Board of Equalization
1-Sep	New York, New York City	RE	Tax Returns Due	Financial rendition filing deadline
1-Sep	North Carolina	PP	Tax Bills Due	But not delinquent until 1/6 of following year
1-Sep	North Carolina	RE	Tax Bills Due	But not delinquent until 1/6 of following year
1-Sep	Pennsylvania	RE	Appeal Deadline	For most counties
9-Sep	Illinois	RE	Appeal Deadline	Or 30 days after notice issued

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15-Sep	California, Alameda	RE	Appeal Deadline	
15-Sep	California, Inyo	RE	Appeal Deadline	
15-Sep	California, Kings	RE	Appeal Deadline	
15-Sep	California, Orange	RE	Appeal Deadline	
15-Sep	California, San Francisco	RE	Appeal Deadline	
15-Sep	California, San Luis Obispo	RE	Appeal Deadline	
15-Sep	California, Santa Clara	RE	Appeal Deadline	
15-Sep	California, Sierra	RE	Appeal Deadline	
15-Sep	California, Sutter	RE	Appeal Deadline	
15-Sep	Washington D. C.	RE	Tax Bills Due	2nd half installment
20-Sep	Ohio	PP	Tax Bills Due	
30-Sep	Delaware	RE	Tax Bills Due	
30-Sep	Iowa	RE	Tax Bills Due	1st half installment
30-Sep	Maryland	PP	Tax Bills Due	
30-Sep	Maryland	RE	Tax Bills Due	
30-Sep	Virginia, Norfolk City	RE	Tax Bills Due	1st installment
30-Sep	Washington D. C.	RE	Appeal Deadline	Board of Real Property Assessments & Appeals

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30-Sep	West Virginia	PP	Tax Returns Due	
Oct	California	RE	Tax Bills Issued	
Oct	Kentucky	PP	Tax Bills Issued	
Oct	Kentucky	RE	Tax Bills Issued	
Oct	Tennessee	PP	Tax Bills Issued	
Oct	Tennessee	RE	Tax Bills Issued	
Oct - Dec	Massachusetts	RE	Appeal Deadline	Towns with semi-annual pymt schedule
Oct - Dec	Rhode Island	RE	Appeal Deadline	Varies by town
Oct - Nov	Pennsylvania School Districts	RE	Tax Bills Due	2% discount available
Oct - Nov	Texas	RE	Tax Bills Issued	
1-Oct	Alabama	PP	Assessment Date	
1-Oct	Alabama	RE	Assessment Date	
1-Oct	Arizona	PP	Tax Bills Due	1st half installment, delinquent Nov 1
1-Oct	Arizona	RE	Tax Bills Due	1st half installment, delinquent Nov 1
1-Oct	Connecticut	PP	Assessment Date	
1-Oct	Connecticut	RE	Assessment Date	
1-Oct	Hawaii	RE	Assessment Date	

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1-Oct	Hawaii, Honolulu City & County	RE	Assessment Date	
1-Oct	New Jersey	RE	Assessment Date	
1-Oct	West Virginia	PP	Tax Bills Due	
1-Oct	West Virginia	RE	Tax Bills Due	
5-Oct	Virginia, Arlington County	RE	Tax Bills Due	2nd half installment
5-Oct	Virginia, Roanoke City	RE	Tax Bills Due	2nd half installment
6-Oct	Nevada	RE	Tax Bills Due	2nd installment due 1st Monday in October
6-Oct	Pennsylvania, Philadelphia	RE	Appeal Deadline	1st Monday of Oct
10-Oct	Arkansas	PP	Tax Bills Due	
10-Oct	Arkansas	RE	Tax Bills Due	3rd installment
15-Oct	Georgia, Fulton County	PP	Tax Bills Due	Atlanta City tax bills due Aug. 15
15-Oct	Georgia, Fulton County	RE	Tax Bills Due	Due 30 - 60 days after issued. Atlanta City tax bills due Aug. 15
15-Oct	Minnesota	RE	Tax Bills Due	2nd half installment, based on prior-year EMV
15-Oct	North Dakota	RE	Tax Bills Due	2nd half installment
15-Oct	Oregon	PP	Tax Bills Issued	
15-Oct	Oregon	RE	Tax Bills Issued	
15-Oct	Oregon	RE	Value Notices Issued	

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24-Oct	New York, New York City	RE	Appeal Deadline	Petitions of Protective Writs
31-Oct	Alaska, Anchorage	PP	Tax Bills Due	2nd half installment
31-Oct	South Dakota	RE	Tax Bills Due	2nd half installment
31-Oct	Washington	PP	Tax Bills Due	2nd half installment
31-Oct	Washington	RE	Tax Bills Due	2nd half installment
Nov	Kansas	RE	Tax Bills Issued	
Nov	Louisiana	PP	Tax Bills Issued	
Nov	Louisiana	RE	Tax Bills Issued	
Nov	Missouri	RE	Tax Bills Issued	
Nov	New Hampshire	RE	Tax Bills Issued	
Nov	New Mexico	RE	Tax Bills Issued	
Nov	New York, Yonkers	RE	Appeal Deadline	
Nov	Virginia, Roanoke County	RE	Appeal Deadline	Board of Equalization
Nov - Dec	Nevada	RE	Value Notices Issued	
Nov - Dec	Oklahoma	RE	Tax Bills Issued	
1-Nov	Connecticut	PP	Tax Returns Due	Inventory exempt; 20% penalty for late filing
1-Nov	Florida	PP	Tax Bills Issued	

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1-Nov	Florida	RE	Tax Bills Issued	
1-Nov	Kansas	PP	Tax Bills Issued	
1-Nov	Massachusetts	PP	Tax Bills Due	2nd Quarter & 1st half installment
1-Nov	Massachusetts	RE	Tax Bills Due	2nd Quarter & 1st half installment
1-Nov	Missouri	PP	Tax Bills Issued	
1-Nov	New Jersey	RE	Tax Bills Due	Quarterly Installment
1-Nov	New Mexico	PP	Tax Bills Issued	
1-Nov	Oklahoma	PP	Tax Bills Issued	
1-Nov	South Dakota	RE	Assessment Date	
10-Nov	Indiana	PP	Tax Bills Due	2nd half installment
10-Nov	Indiana	RE	Tax Bills Due	2nd half installment
10-Nov	Wyoming	PP	Tax Bills Due	1st half installment
10-Nov	Wyoming	RE	Tax Bills Due	1st half installment
15-Nov	Oregon	PP	Tax Bills Due	1st installment - Discount if paid in full
15-Nov	Oregon	RE	Tax Bills Due	1st installment - Discount if paid in full
15-Nov	Virginia, Alexandria City	RE	Tax Bills Due	2nd half installment
30-Nov	California	RE	Appeal Deadline	For most counties, If value notices issued after July 30

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30-Nov	Florida	PP	Tax Bills Due	Deadline for 4% discount
30-Nov	Florida	RE	Tax Bills Due	Deadline for 4% discount
30-Nov	Montana	RE	Tax Bills Due	1st half due for real estate only
30-Nov	Utah	PP	Tax Bills Due	Partial payment may be made throughout year
30-Nov	Utah	RE	Tax Bills Due	Partial payment may be made throughout year
Dec	Maryland	RE	Value Notices Issued	New Triennial in-cycle assessment only
Dec	Mississippi	PP	Tax Bills Issued	
Dec	Mississippi	RE	Tax Bills Issued	
Dec - Feb	Maine	RE	Appeal Deadline	185 days after date of commitment
1-Dec	New Hampshire	RE	Tax Bills Due	2nd half installment, actual bill
1-Dec	Wisconsin	PP	Tax Bills Issued	
1-Dec	Wisconsin	RE	Tax Bills Issued	
5-Dec	Virginia, Chesterfield County	RE	Tax Bills Due	2nd half installment
5-Dec	Virginia, Fairfax City	RE	Tax Bills Due	2nd half installment
5-Dec	Virginia, Fairfax County	RE	Tax Bills Due	2nd half installment
5-Dec	Virginia, Henrico County	RE	Tax Bills Due	2nd half installment
5-Dec	Virginia, Loudoun County	RE	Tax Bills Due	2nd half installment

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5-Dec	Virginia, Newport News City	RE	Tax Bills Due	2nd half installment
5-Dec	Virginia, Norfolk City	RE	Tax Bills Due	2nd installment
5-Dec	Virginia, Prince William County	RE	Tax Bills Due	2nd half installment
5-Dec	Virginia, Roanoke County	RE	Tax Bills Due	2nd half installment
5-Dec	Virginia, Spotsylvania County	RE	Tax Bills Due	2nd half installment
10-Dec	California	PP	Secured Tax Bills Due	1st and sometimes 2nd half installment
10-Dec	California	RE	Secured Tax Bills Due	1st half installment
10-Dec	New Mexico	PP	Tax Bills Due	1st half installment or payment in full
10-Dec	New Mexico	RE	Tax Bills Due	1st half installment or payment in full
15-Dec	Hawaii, Honolulu City & County	RE	Value Notices Issued	
20-Dec	Idaho	PP	Tax Bills Due	1st half installment
20-Dec	Idaho	RE	Tax Bills Due	1st half installment
20-Dec	Kansas	PP	Tax Bills Due	1st half installment
20-Dec	Kansas	RE	Appeal Deadline	Payment under Protest Option
20-Dec	Kansas	RE	Tax Bills Due	1st half installment
31-Dec	Alabama	PP	Tax Bills Due	
31-Dec	Alabama	PP	Tax Returns Due	Inventory exempt

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31-Dec	Alabama	RE	Tax Bills Due	
31-Dec	Florida	PP	Tax Bills Due	Deadline for 3% discount
31-Dec	Florida	RE	Tax Bills Due	Deadline for 3% discount
31-Dec	Kentucky	PP	Tax Bills Due	Begin end of Oct, majority due 12/31
31-Dec	Kentucky	RE	Tax Bills Due	
31-Dec	Louisiana	PP	Tax Bills Due	
31-Dec	Louisiana	RE	Tax Bills Due	
31-Dec	Maryland	RE	Appeal Deadline	Out of cycle appeals only
31-Dec	Massachusetts	PP	Tax Bills Issued	Actual tax bills for quarterly towns
31-Dec	Massachusetts	RE	Tax Bills Issued	Actual tax bills for quarterly towns
31-Dec	Michigan	PP	Assessment Date	
31-Dec	Michigan	RE	Assessment Date	
31-Dec	Missouri	PP	Tax Bills Due	
31-Dec	Missouri	RE	Tax Bills Due	
31-Dec	New York, Buffalo	RE	Appeal Deadline	
31-Dec	Oklahoma	PP	Tax Bills Due	1st half installment or payment in full
31-Dec	Oklahoma	RE	Tax Bills Due	1st half installment or payment in full

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31-Dec	Oregon	PP	Appeal Deadline	
31-Dec	Oregon	RE	Appeal Deadline	
31-Dec	Rhode Island	PP	Assessment Date	
31-Dec	Rhode Island	RE	Assessment Date	