

2010 TAX CALENDAR BY MONTH

<i>MONTH</i>	<i>STATE</i>	<i>Prop Type</i>	<i>DATE</i>	<i>EVENT</i>	<i>COMMENT</i>
<i>JAN</i>					
	Alabama	RE	Jan - Dec	Appeal Deadline	Varies, 10 days after value notice
	Alaska	PP	Jan - April	Tax Returns Due	
	Alaska	RE	Jan - April	Value Notices Issued	
	Alaska	RE	Jan 1	Assessment Date	
	Alaska	PP	Jan 1	Assessment Date	
	Alaska, Anchorage	RE	Jan 15-Mar 31	Value Notices Issued	
	Arizona	RE	Jan - Mar	Value Notices Issued	Varies by jurisdiction
	Arizona	RE	Jan 1	Assessment Date	Varies by jurisdiction
	Arizona	PP	Jan 1	Assessment Date	
	Arkansas	PP	Jan 1	Assessment Date	Can assess new locations through May 15
	Arkansas	RE	Jan 1	Assessment Date	
	California	PP	Jan 1	Assessment Date	
	California	RE	Jan 1	Assessment Date	
	Colorado	PP	Jan 1	Assessment Date	
	Colorado	PP	Jan 1	Tax Bills Issued	
	Colorado	RE	Jan 1	Assessment Date	
	Colorado	RE	Jan 1	Tax Bills Issued	
	Connecticut	PP	Jan	Value Notices Issued	Assessment increase notices mailed by Feb 1
	Connecticut	RE	Jan	Value Notices Issued	Assessment increase notices mailed by Feb 1
	Delaware, Kent County	RE	Jan 1	Assessment Date	Value Notices not issued yearly unless changed
	Delaware, Kent County	RE	Jan 1	Appeal Deadline	
	Florida	PP	Jan 1	Assessment Date	
	Florida	RE	Jan 1	Assessment Date	

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Florida		RE	Jan 31	Tax Bills Due	Deadline for 2% discount
Florida		PP	Jan 31	Tax Bills Due	Deadline for 2% discount
Georgia		PP	Jan 1	Assessment Date	
Georgia		RE	Jan 1	Assessment Date	
Honolulu City & County		RE	Jan 15	Appeal Deadline	
Idaho		RE	Jan 1	Assessment Date	
Idaho		PP	Jan 1	Assessment Date	Can assess new locations anytime during the year
Illinois		RE	Jan 1	Assessment Date	
Iowa		RE	Jan 1	Assessment Date	
Kansas		RE	Jan 1	Assessment Date	
Kansas		PP	Jan 1	Assessment Date	
Kentucky		RE	Jan 1	Assessment Date	
Kentucky		PP	Jan 1	Assessment Date	
Louisiana		RE	Jan 1	Assessment Date	
Louisiana		PP	Jan 1	Assessment Date	
Maryland		PP	Jan 1	Assessment Date	
Maryland		RE	Jan 1	Assessment Date	
Massachusetts		RE	Jan 1	Assessment Date	
Massachusetts		PP	Jan 1	Assessment Date	
Minnesota		RE	Jan 2	Assessment Date	
Mississippi		PP	Jan 1	Assessment Date	
Mississippi		RE	Jan 1	Assessment Date	
Mississippi		RE	Jan 31	Tax Bills Due	
Mississippi		PP	Jan 31	Tax Bills Due	

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Missouri	RE	Jan 1	Assessment Date	
Missouri	PP	Jan 1	Assessment Date	
Montana	RE	Jan 1	Assessment Date	
Montana	PP	Jan 1	Assessment Date	
Montana	PP	Jan 31	Tax Returns Due	Inventory exempt
Nebraska	PP	Jan 1	Assessment Date	
Nebraska	RE	Jan 1	Assessment Date	
Nevada	RE	Jan 15	Appeal Deadline	
Nevada	RE	Jan 4	Tax Bills Due	3rd installment due 1st Monday in January
New Mexico	RE	Jan - June	Appeal Deadline	30 days after notices are mailed
New Mexico	RE	Jan - May	Value Notices Issued	
New Mexico	RE	Jan 1	Assessment Date	
New Mexico	PP	Jan 1	Assessment Date	
New York City	RE	Jan 1	Tax Bills Due	2nd half installment
New York City	RE	Jan 5	Assessment Date	
New York, Nassau County	RE	Jan - Mar	Appeal Deadline	Most deadlines in Feb, varies by city/village
New York, White Plains	RE	Jan 21	Appeal Deadline	
North Carolina	RE	Jan 1	Assessment Date	
North Carolina	PP	Jan 1	Assessment Date	
North Carolina	PP	Jan 31	Tax Returns Due	Inventory exempt
Ohio	RE	Jan - Feb	Tax Bills Issued	
Ohio	RE	Jan - Mar	Tax Bills Due	1st half installment
Ohio	RE	Jan 1	Assessment Date	
Oklahoma	RE	Jan 1	Assessment Date	

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Oklahoma	PP	Jan 1	Assessment Date	
Oregon	RE	Jan 1	Assessment Date	
Oregon	PP	Jan 1	Assessment Date	
Pennsylvania Municipalities	RE	Jan - Mar	Tax Bills Issued	
Pennsylvania, Philadelphia	RE	Jan 1	Assessment Date	
Pennsylvania, Pittsburgh	RE	Jan 15	Tax Bills Issued	
Pennsylvania, Pittsburgh	RE	Jan 31	Value Notices Issued	
Rhode Island	PP	Jan 31	Tax Returns Due	
Rhode Island	RE	Jan 31	Tax Returns Due	List of Accounts due to Assessor. Extensions avail. to Mar 15
South Carolina	RE	Jan 1	Assessment Date	
South Carolina	PP	Jan 1	Assessment Date	Or fiscal close date
South Carolina	RE	Jan 14	Appeal Deadline	90 days to appeal after notice issued
South Carolina	RE	Jan 15	Tax Bills Due	
South Carolina	PP	Jan 15	Tax Bills Due	Due January of following year
Tennessee	RE	Jan 1	Assessment Date	
Tennessee	PP	Jan 1	Assessment Date	
Texas	RE	Jan 1	Assessment Date	
Texas	PP	Jan 1	Assessment Date	
Texas	RE	Jan 31	Tax Bills Due	Gross tax bills
Texas	PP	Jan 31	Tax Bills Due	Gross tax bills
Utah	PP	Jan 1	Assessment Date	
Utah	RE	Jan 1	Assessment Date	
Virginia	RE	Jan - Dec	Appeal Deadline	Varies by jurisdiction
Virginia	PP	Jan 1	Assessment Date	

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MONTH STATE	Prop Type	DATE	EVENT	COMMENT
Virginia	RE	Jan 1 or July 1	Assessment Date	Varies by jurisdiction
Virginia	PP	Jan 31-Aug 1	Tax Returns Due	Varies local option
Virginia, Alexandria City	RE	Jan 1	Assessment Date	
Virginia, Arlington County	RE	Jan	Value Notices Issued	
Virginia, Arlington County	RE	Jan 1	Assessment Date	
Virginia, Chesterfield County	RE	Jan	Value Notices Issued	
Virginia, Chesterfield County	RE	Jan 1	Assessment Date	
Virginia, City of Richmond	RE	Jan	Value Notices Issued	
Virginia, City of Richmond	RE	Jan 1	Assessment Date	
Virginia, Fairfax City	RE	Jan 1	Assessment Date	
Virginia, Fairfax County	RE	Jan 1	Assessment Date	
Virginia, Henrico County	RE	Jan 1	Assessment Date	
Virginia, Loudoun County	RE	Jan 1	Assessment Date	
Virginia, Newport News City	RE	Jan 1	Assessment Date	Assessment effective July 1
Virginia, Norfolk City	RE	Jan 1	Assessment Date	Assessment effective July 1
Virginia, Prince William County	RE	Jan 1	Assessment Date	
Virginia, Roanoke City	RE	Jan 1	Assessment Date	
Virginia, Roanoke City	RE	Jan 1	Value Notices Issued	Effective July 1
Virginia, Roanoke County	RE	Jan	Appeal Deadline	Administrative appeal; due by end of Jan
Virginia, Roanoke County	RE	Jan 1	Assessment Date	
Virginia, Spotsylvania County	RE	Jan 1	Assessment Date	2-year cycles
Washington	RE	Jan 1	Assessment Date	
Washington	PP	Jan 1	Assessment Date	
Washington D. C.	RE	Jan 1	Assessment Date	

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Wisconsin	RE	Jan 1	Assessment Date	
Wisconsin	PP	Jan 1	Assessment Date	
Wisconsin	PP	Jan 31	Tax Bills Due	
Wisconsin	RE	Jan 31	Tax Bills Due	
Wyoming	PP	Jan 1	Assessment Date	
FEB				
Alaska, Anchorage	RE	Feb	Appeal Deadline	30 days after value notices are issued
Colorado	RE	Feb 28	Tax Bills Due	1st half installment
Colorado	PP	Feb 28	Tax Bills Due	1st half installment
Connecticut	PP	Feb 1	Tax Bills Due	2nd half installment
Connecticut	RE	Feb 1	Tax Bills Due	2nd half installment
Connecticut	RE	Feb 20	Appeal Deadline	Town can ask for extension until Mar 20
Florida	PP	Feb 28	Tax Bills Due	Deadline for 1% discount
Florida	RE	Feb 28	Tax Bills Due	Deadline for 1% discount
Hawaii	RE	Feb 20	Tax Bills Due	2nd half installment
Honolulu City & County	RE	Feb 20	Tax Bills Due	2nd half installment
Kansas	RE	Feb - Mar	Value Notices Issued	
Louisiana	PP	Feb 20-Apr 1	Tax Returns Due	Varies by jurisdiction
Maryland	RE	Feb	Appeal Deadline	In cycle appeals: only 45 days after notice issued
Massachusetts	RE	Feb 1	Appeal Deadline	Towns with quarterly payment schedule
Massachusetts	RE	Feb 1	Tax Bills Due	3rd Quarter installment
Massachusetts	PP	Feb 1	Tax Bills Due	3rd Quarter installment
Michigan	RE	Dec - Mar	Tax Bills Due	Winter bills due
Michigan	PP	Dec - Mar	Tax Bills Due	Winter bills due

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MONTH STATE	Prop Type	DATE	EVENT	COMMENT
Michigan	RE	Feb - Mar	Appeal Deadline	Dates vary by jurisdiction
Michigan	PP	Feb 20	Tax Returns Due	Inventory exempt
Michigan, Detroit	RE	Feb 1	Appeal Deadline	Assessor review
Michigan, Grand Rapids	RE	Feb 1	Appeal Deadline	Assessor review
New Jersey	RE	Feb 1	Tax Bills Due	Quarterly installment
New Mexico	PP	Feb 28	Tax Returns Due	Inventory exempt
New York, Suffolk County	RE	Feb	Appeal Deadline	Most deadlines in Feb, some in May & Nov, varies by city/village
New York, Westchester Cnty	RE	Feb 19, Jun 17	Appeal Deadline	Most deadlines in Feb & June, varies by city/village
North Dakota	RE	Feb 1	Assessment Date	
Oklahoma	RE	Feb - Apr	Value Notices Issued	
Oregon	RE	Feb 15	Tax Bills Due	2nd installment - discount if remainder paid
Oregon	PP	Feb 15	Tax Bills Due	2nd installment - discount if remainder paid
Pennsylvania Municipalities	RE	Feb - Apr	Tax Bills Due	2% discount available
Pennsylvania, Philadelphia	RE	Feb 28	Tax Bills Due	Deadline for 1% discount
Pennsylvania, Pittsburgh	RE	Feb 28	Tax Bills Due	City and School only . 2% disc. to 2/10
Tennessee	RE	Feb 28	Tax Bills Due	
Tennessee	PP	Feb 28	Tax Bills Due	
Utah	PP	Feb - Apr	Tax Returns Due	Inventory exempt
Virginia, Alexandria City	RE	Feb	Value Notices Issued	
Virginia, City of Richmond	RE	Feb - Mar	Appeal Deadline	Administrative appeal; 30 days after value notices issued
Virginia, Fairfax County	RE	Feb - Mar	Value Notices Issued	
Virginia, Henrico County	RE	Feb	Value Notices Issued	
Virginia, Loudoun County	RE	Feb	Value Notices Issued	
Virginia, Norfolk City	RE	Feb 15	Tax Returns Due	I&E filing deadline; request mailed in Dec

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Virginia, Roanoke City	RE	Feb	Appeal Deadline	30 days after notices are issued
Virginia, Roanoke County	RE	Feb - Nov	Appeal Deadline	Board of Equalization
Virginia, Spotsylvania County	RE	Feb - Mar	Appeal Deadline	Administrative appeal; 21 days after notices issued
Virginia, Spotsylvania County	RE	Feb 1	Value Notices Issued	Every even year
Washington	RE	Feb 14	Tax Bills Issued	
Washington	PP	Feb 14	Tax Bills Issued	
Washington D. C.	RE	Feb	Value Notices Issued	No later than Mar 1
West Virginia	RE	Feb	Appeal Deadline	Varies by jurisdiction
Wyoming	RE	Feb 1	Assessment Date	
MAR				
Arizona	RE	Mar - May	Appeal Deadline	60 Days after notices no later May 31
Arizona	PP	Mar 1	Tax Bills Due	2nd half installment, delinquent May 1
Arizona	RE	Mar 1	Tax Bills Due	2nd half installment, delinquent May 1
Arkansas	RE	Mar	Tax Bills Issued	
Arkansas	PP	Mar 1	Tax Bills Issued	
Delaware, New Castle County	RE	Mar 15	Appeal Deadline	
Delaware, Sussex County	RE	Mar 1	Appeal Deadline	
Florida	PP	Mar 31	Tax Bills Due	Gross tax amount
Florida	RE	Mar 31	Tax Bills Due	Gross tax amount
Georgia	PP	Mar - April	Tax Returns Due	Varies by Jurisdiction
Hawaii	RE	Mar 1-28	Value Notices Issued	
Idaho	PP	Mar 15	Tax Returns Due	Inventory exempt
Illinois, Cook County	RE	Mar 1	Tax Bills Due	1st half installment
Indiana	RE	Mar 1	Assessment Date	

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Indiana	PP	Mar 1	Assessment Date	
Iowa	RE	Mar 31	Tax Bills Due	2nd half installment
Kansas	PP	Mar 15	Tax Returns Due	Inventory exempt
Kansas	RE	Mar 31	Appeal Deadline	Equalization Appeal Option
Massachusetts	PP	Mar 1	Tax Returns Due	
Michigan	PP	Mar 8	Appeal Deadline	2nd Monday in March
Missouri	PP	Mar 1	Tax Returns Due	Inventory exempt
Nebraska - Douglas, Lancaster, Sarpy Co.	RE	Mar 31	Tax Bills Due	1st half installment
Nebraska - Douglas, Lancaster, Sarpy Co.	PP	Mar 31	Tax Bills Due	1st half installment
Nevada	RE	Mar 1	Tax Bills Due	4th installment due 1st Monday in March
New Hampshire	RE	Mar 1	Appeal Deadline	Some jurisdictions require owner sign appeals
New Mexico	PP	Mar-June	Appeal Deadline	30 days after notices are issued
New Mexico	PP	Mar-June	Value Notices Issued	
New York City	RE	Mar 1	Appeal Deadline	
North Dakota	RE	Mar	Value Notices Issued	
North Dakota	RE	Mar - Apr	Appeal Deadline	
North Dakota	RE	Mar 1	Tax Bills Due	1st half installment
Ohio	RE	Mar 31	Appeal Deadline	
Oklahoma	PP	Mar 15	Tax Returns Due	
Oklahoma	PP	Mar 31	Tax Bills Due	2nd half installment
Oklahoma	RE	Mar 31	Tax Bills Due	2nd half installment
Oregon	PP	Mar 1	Tax Returns Due	Inventory exempt
Pennsylvania, Philadelphia	RE	Mar 31	Tax Bills Due	Gross tax amount
Pennsylvania, Pittsburgh	RE	Mar 31	Appeal Deadline	

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South Dakota	RE	Mar 1	Value Notices Issued	
South Dakota	RE	Mar 11	Appeal Deadline	Thursday before the 3rd Monday
Tennessee	PP	Mar 1	Tax Returns Due	Inventory exempt
Virginia, Arlington County	RE	Mar 1	Appeal Deadline	Administrative appeal
Virginia, Chesterfield County	RE	Mar 15	Appeal Deadline	Administrative Appeal
Virginia, Fairfax City	RE	Mar	Value Notices Issued	
Virginia, Fairfax City	RE	Mar - Apr	Appeal Deadline	Administrative appeal; 30 days after value notices issued
Virginia, Loudoun County	RE	Mar	Appeal Deadline	Administrative appeal
Virginia, Norfolk City	RE	Mar 31	Tax Bills Due	3rd Installment
Virginia, Prince William County	RE	Mar	Value Notices Issued	
Virginia, Roanoke City	RE	Mar - Apr	Appeal Deadline	Board of Equalization
Virginia, Spotsylvania County	RE	Mar - Apr	Appeal Deadline	Board of Equalization
Washington D. C.	RE	Mar 31	Tax Bills Due	1st half installment
West Virginia	RE	Mar 1	Tax Bills Due	2nd half installment
Wisconsin	PP	Mar 1	Tax Returns Due	Inventory exempt
Wyoming	PP	Mar 1	Tax Returns Due	Inventory exempt
APR				
Alaska, Anchorage	PP	Apr 20	Tax Returns Due	
Arizona	PP	Apr 1	Tax Returns Due	Inventory exempt
Arkansas	RE	Apr 10	Tax Bills Due	1st half installment
California	RE	Apr 10	Secured Tax Bills Due	2nd half installment
California	PP	Apr 10	Secured Tax Bills Due	2nd half installment (where it applies)
Colorado	PP	Apr 15	Tax Returns Due	Inventory exempt
Colorado	RE	Apr 30	Tax Bills Due	Full amount

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Colorado	PP	Apr 30	Tax Bills Due	Full amount
Florida	PP	Apr 1	Tax Returns Due	Inventory & software exempt
Hawaii	RE	Apr 9	Appeal Deadline	
Indiana	RE	Apr	Tax Bills Issued	
Indiana	PP	Apr	Tax Bills Issued	
Iowa	RE	Apr 1-15	Value Notices Issued	
Kentucky	RE	Apr	Value Notices Issued	
Maine	RE	Apr 1	Assessment Date	
Maine	PP	Apr 1	Assessment Date	
Maine	PP	Apr 1	Tax Returns Due	Inventory exempt
Maryland	PP	Apr 15	Tax Returns Due	
Minnesota	RE	Apr 30	Appeal Deadline	In the year following the assessment date
Mississippi	RE	Apr 1	Tax Returns Due	Income Statements for LIHTC properties ONLY
Mississippi	PP	Apr 1	Tax Returns Due	
Missouri	RE	Apr - June	Value Notices Issued	Must be sent by June 15
Missouri, City of St. Louis	PP	Apr 1	Tax Returns Due	Inventory exempt, Return Due Date can be extended for 30 days
Nebraska	PP	Apr 30	Tax Bills Due	1st half installment
Nebraska	RE	Apr 30	Tax Bills Due	1st half due for real estate only
New Hampshire	RE	Apr 1	Assessment Date	Real Estate only
New Jersey	RE	Apr 1	Appeal Deadline	
North Carolina	RE	Apr 4	Appeal Deadline	30 days after mailing of value notice
Oklahoma	PP	Apr - June	Value Notices Issued	
Oklahoma	PP	Apr - June	Appeal Deadline	20 days after notices are issued
Pennsylvania, Pittsburgh	RE	Apr 30	Tax Bills Due	Alleghany County bills only. 2% disc. to 3/31

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	South Carolina	PP	Apr 30	Tax Returns Due	Or 120 days from fiscal close date, Inventory Exempt
	South Dakota	RE	Apr 30	Tax Bills Due	1st half installment
	Tennessee	RE	Apr - May	Value Notices Issued	
	Texas	RE	Apr - May	Value Notices Issued	
	Texas	PP	Apr 15	Tax Returns Due	Can request 30 day extension
	Vermont	PP	Apr 1	Assessment Date	
	Vermont	RE	Apr 1	Assessment Date	
	Vermont	PP	Apr 20	Tax Returns Due	
	Virginia, Alexandria City	RE	Apr 1	Appeal Deadline	Administrative appeal
	Virginia, Arlington County	RE	Apr 15	Appeal Deadline	Board of Equalization
	Virginia, Chesterfield County	RE	Apr 15	Appeal Deadline	Board of Equalization
	Virginia, Fairfax County	RE	Apr	Appeal Deadline	Administrative appeal
	Virginia, Henrico County	RE	Apr	Appeal Deadline	Board of Equalization; 7days after Administrative appeal decision
	Virginia, Henrico County	RE	Apr 1	Appeal Deadline	Administrative appeal
	Virginia, Roanoke City	RE	Apr 5	Tax Bills Due	1st half installment
	Washington	RE	Apr 30	Tax Bills Due	1st half installment
	Washington	PP	Apr 30	Tax Returns Due	Inventory exempt
	Washington	PP	Apr 30	Tax Bills Due	1st half installment
	Washington D. C.	RE	Apr 1	Tax Returns Due	Required RE Income & Expense filing
	Washington D. C.	RE	Apr 1	Appeal Deadline	Administrative appeals
	Wisconsin, Madison	RE	Apr 30	Appeal Deadline	Last Friday of April
	Wyoming	RE	Apr	Value Notices Issued	Varies by county
 <i>MAY</i>					
	Alaska, Anchorage	RE	May 15	Tax Bills Issued	

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Arkansas	PP	May 31	Tax Returns Due	
California	PP	May 7	Tax Returns Due	
Colorado	RE	May 1	Value Notices Issued	
Delaware, Sussex County	RE	May 1	Assessment Date	Value Notices not issued yearly unless changed
Georgia	RE	May - Aug	Value Notices Issued	
Georgia	PP	May - Dec	Tax Bills Due	Varies by jurisdiction
Georgia	RE	May - Dec	Tax Bills Due	Varied by jurisdiction
Idaho	RE	May	Value Notices Issued	
Illinois, Cook County	RE	May - Dec	Appeal Deadline	
Indiana	PP	May 10	Tax Bills Due	1st half installment
Indiana	RE	May 10	Appeal Deadline	Dates vary plan for 45 days after value notice or tax bill issued
Indiana	PP	May 10	Appeal Deadline	Or 45 days after notice issued
Indiana	RE	May 10	Tax Bills Due	1st half installment
Indiana	PP	May 15	Tax Returns Due	Inventory exempt
Iowa	RE	May 5	Appeal Deadline	
Kansas	PP	May 1	Value Notices Issued	
Kansas	PP	May 10	Tax Bills Due	2nd half installment (Most Counties)
Kansas	RE	May 10	Tax Bills Due	2nd half installment (Most Counties)
Kansas	PP	May 15	Appeal Deadline	Or 15 days after notices are mailed
Kentucky	PP	May 15	Tax Returns Due	
Kentucky	RE	May 17	Appeal Deadline	3rd Monday of May
Massachusetts	RE	May 1	Tax Bills Due	4th Quarter & 2nd half installment
Massachusetts	PP	May 1	Tax Bills Due	4th Quarter & 2nd half installment
Michigan	RE	May 31	Appeal Deadline	Michigan Tax Tribunal appeals

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Michigan	PP	May 31	Appeal Deadline	Michigan Tax Tribunal appeals
Minnesota	RE	May 15	Tax Bills Due	1st half installment, based on prior-year EMV
Missouri	PP	May 1	Value Notices Issued	Only if value is different from what was rendered
Montana	RE	May 31	Tax Bills Due	2nd half due for real estate only
Nebraska	RE	May	Value Notices Issued	
Nebraska	PP	May 1	Tax Returns Due	Inventory exempt
New Jersey	RE	May 1	Tax Bills Due	Quarterly Installment
New Mexico	RE	May 10	Tax Bills Due	2nd half installment
New Mexico	PP	May 10	Tax Bills Due	2nd half installment
North Carolina, Mecklenburg County	RE	May 15	Appeal Deadline	
Oklahoma	RE	May 1	Appeal Deadline	Or 20 days after notices are mailed
Oregon	PP	May 15	Tax Bills Due	3rd installment
Oregon	RE	May 15	Tax Bills Due	3rd installment
Texas	PP	May - June	Value Notices Issued	
Texas	PP	May - June	Appeal Deadline	30 days after notices are issued
Texas	RE	May 31	Appeal Deadline	30 days after notices mailed
Vermont	RE	May - June	Appeal Deadline	Varies by jurisdiction
Virginia, Alexandria City	RE	May 1	Tax Returns Due	I&E filing deadline
Virginia, Fairfax City	RE	May - June	Appeal Deadline	Board of Equalization; 30 days after Administrative appeal decision
Virginia, Henrico County	RE	May - June	Tax Returns Due	I&E filing deadline; due 3 weeks from date of request
Virginia, Newport News City	RE	May	Appeal Deadline	Administrative appeal
Virginia, Newport News City	RE	May - June	Appeal Deadline	Board of Equalization
Virginia, Norfolk City	RE	May	Appeal Deadline	Administrative appeal
Washington	PP	May - Nov	Value Notices Issued	Issue date varies

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Washington	RE	May - Nov	Value Notices Issued	Issue date varies
Wisconsin	RE	May - Oct	Appeal Deadline	Depending on Location
Wisconsin, Milwaukee	RE	May 17	Appeal Deadline	3rd Monday of May
Wyoming	RE	May 10	Tax Bills Due	2nd half installment
Wyoming	PP	May 10	Tax Bills Due	2nd half installment
<i>JUNE</i>				
Alaska, Anchorage	PP	June	Appeal Deadline	30 days after value notices are issued
Alaska, Anchorage	PP	June 1	Value Notices Issued	
Alaska, Anchorage	RE	June 15	Tax Bills Due	1st half installment
Arkansas	PP	June - Jul	Value Notices Issued	
Arkansas	PP	June 30	Appeal Deadline	Or 30 days after notices are mailed
California	RE	June - Aug	Value Notices Issued	
California	PP	June - Aug	Tax Bills Issued	Inventory exempt
Colorado	RE	June 1	Appeal Deadline	
Colorado	RE	June 15	Tax Bills Due	2nd half installment
Colorado	PP	June 15	Tax Bills Due	2nd half installment
Colorado	PP	June 30	Appeal Deadline	
Connecticut	RE	June 1	Tax Returns Due	I&E return due, if requested; 10% penalty for late filing
Georgia	RE	June - Aug	Appeal Deadline	21-45 days after notice mailed
Idaho	RE	June 20	Tax Bills Due	2nd half installment
Idaho	PP	June 20	Tax Bills Due	2nd half installment following year
Idaho	RE	June 28	Appeal Deadline	4th Monday in June
Illinois	RE	June, Sept	Tax Bills Due	Dates vary by county
Mississippi	RE	June - July	Value Notices Issued	

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Missouri	PP	June 21	Appeal Deadline	3rd Monday in June or 30 days after notice
Missouri	RE	June 21	Appeal Deadline	3rd Monday in June for 1st class counties
Montana	RE	June 7	Appeal Deadline	1st Monday in June
Nebraska	RE	June 30	Appeal Deadline	
Nebraska	PP	June 30	Appeal Deadline	Date varies - 15 days after notices are mailed
New York City	RE	June 1	Tax Bills Issued	
North Carolina, Forsyth County	RE	June 30	Appeal Deadline	
Ohio	RE	June - Aug	Tax Bills Due	2nd half installment
South Carolina	RE	June - July	Value Notices Issued	Varies by Jurisdiction
Tennessee	RE	June	Appeal Deadline	Deadline varies, 45 days after notices issued
Vermont	PP	June - Aug	Tax Bills Due	
Vermont	RE	June - Aug	Tax Bills Due	
Virginia, Alexandria City	RE	June 15	Tax Bills Due	1st half installment
Virginia, Arlington County	RE	June 15	Tax Bills Due	1st half installment
Virginia, Chesterfield County	RE	June 5	Tax Bills Due	1st half installment
Virginia, City of Richmond	RE	June 15	Tax Bills Due	
Virginia, City of Richmond	RE	June 30	Appeal Deadline	Board of Equalization
Virginia, Fairfax City	RE	June 5	Tax Bills Due	1st half installment
Virginia, Fairfax County	RE	June 1	Appeal Deadline	Board of Equalization
Virginia, Henrico County	RE	June 5	Tax Bills Due	1st half installment
Virginia, Loudoun County	RE	June	Tax Returns Due	I&E filing deadline
Virginia, Loudoun County	RE	June 1	Appeal Deadline	Board of Equalization
Virginia, Loudoun County	RE	June 5	Tax Bills Due	1st half installment
Virginia, Newport News City	RE	June 5	Tax Bills Due	1st half installment

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Virginia, Norfolk City	RE	June	Appeal Deadline	Board of Equalization
Virginia, Norfolk City	RE	June 5	Tax Bills Due	4th Installment
Virginia, Roanoke County	RE	June 5	Tax Bills Due	1st half installment
Virginia, Spotsylvania County	RE	June 5	Tax Bills Due	1st half installment
Wyoming	RE	June	Appeal Deadline	30 days after mailing of value notice
<i>JULY</i>				
Arkansas	RE	July	Value Notices Issued	
Arkansas	RE	July 10	Tax Bills Due	2nd half Installment
Connecticut	RE	July	Tax Bills Issued	
Connecticut	PP	July	Tax Bills Issued	
Delaware, New Castle County	RE	July 1	Assessment Date	
Maine	RE	July	Value Notices Issued	
Maine	RE	July - Aug	Tax Bills Issued	
Maine	PP	July - Aug	Tax Bills Issued	
Maryland	PP	July	Tax Bills Issued	
Maryland	RE	July-Aug	Tax Bills Issued	
Michigan	RE	July - Sept	Tax Bills Due	Summer bills due
Michigan	PP	July - Sept	Tax Bills Due	Summer bills due
Missouri	RE	July 12	Appeal Deadline	2nd Monday of July for non-1st class counties
Missouri, City of St. Louis	RE	July 12	Appeal Deadline	2nd Monday in July
Montana	PP	July	Appeal Deadline	
Nebraska - Douglas, Lancaster, Sarpy Co.	RE	July 31	Tax Bills Due	2nd half installment
Nebraska - Douglas, Lancaster, Sarpy Co.	PP	July 31	Tax Bills Due	2nd half installment
Nevada	RE	July 1	Assessment Date	

2010 TAX CALENDAR BY MONTH

MONTH STATE	Prop Type	DATE	EVENT	COMMENT
Nevada	PP	July 1	Assessment Date	
Nevada	PP	July 15	Tax Bills Issued	
Nevada	RE	July 15	Tax Bills Issued	
Nevada	PP	July 31	Tax Returns Due	Inventory exempt
New Hampshire	RE	July 1	Tax Bills Due	1st half installment, preliminary bill
New Jersey	RE	July	Tax Bills Issued	
New York City	RE	July 1	Tax Bills Due	1st half installment
Pennsylvania School Districts	RE	July - Aug	Tax Bills Issued	
Rhode Island	RE	July	Value Notices Issued	
Utah	RE	July	Value Notices Issued	Varies by county
Virginia, Alexandria City	RE	July 1	Appeal Deadline	Board of Equalization
Virginia, Fairfax County	RE	July 28	Tax Bills Due	1st half installment
Virginia, Newport News City	RE	July 1	Value Notices Issued	
Virginia, Prince William County	RE	July 1	Appeal Deadline	Administrative appeal
Virginia, Prince William County	RE	July 15	Tax Bills Due	1st half installment
Washington	RE	July 1	Appeal Deadline	or 30 days after notice
Washington	PP	July 1	Appeal Deadline	or 30-60 days after notice
Washington D. C.	PP	July 1	Assessment Date	Personal property only
Washington D. C.	PP	July 31	Tax Returns Due	Inventory exempt
Washington D. C.	PP	July 31	Tax Bills Due	Tax payment due with return
West Virginia	RE	July - Jan	Value Notices Issued	Varies by jurisdiction
West Virginia	PP	July 1	Assessment Date	
West Virginia	RE	July 1	Assessment Date	Varies by jurisdiction

AUG

This report is deemed a reliable and comprehensive calendar of specific tax event dates that are updated quarterly. It is not guaranteed and some dates are not listed. For further listings and verification contact POER.

2010 TAX CALENDAR BY MONTH

MONTH STATE	Prop Type	DATE	EVENT	COMMENT
Alaska, Anchorage	PP	Aug 1	Tax Bills Issued	
Alaska, Anchorage	RE	Aug 15	Tax Bills Due	2nd half installment
Alaska, Anchorage	PP	Aug 31	Tax Bills Due	1st half installment
Arkansas	RE	Aug 16	Appeal Deadline	3rd Monday in August
California	RE	Aug 31	Unsecured Tax Bills Due	Aug. 31 or 60 days after issued if after 8/31
California	PP	Aug 31	Unsecured Tax Bills Due	Aug. 31 or 60 days after issued if after 8/31
Connecticut	PP	Aug 1	Tax Bills Due	1st half installment (some due in 1 installment)
Connecticut	RE	Aug 1	Tax Bills Due	1st half installment
Florida	RE	Aug	Value Notices Issued	Dates may vary by County
Hawaii	RE	Aug 20	Tax Bills Due	1st half installment
Honolulu City & County	RE	Aug 20	Tax Bills Due	1st half installment
Iowa	RE	Aug 15	Tax Bills Issued	
Louisiana	RE	Aug - Sept	Appeal Deadline	15 days from "Book Opening" date
Louisiana	RE	Aug - Sept	Value Notices Issued	Books open for public inspection
Louisiana, New Orleans City	RE	Aug 1	Assessment Date	
Louisiana, New Orleans City	PP	Aug 1	Assessment Date	
Louisiana, New Orleans City	RE	Aug 15	Appeal Deadline	
Maine	RE	Aug 1	Tax Bills Due	
Maine	PP	Aug 1	Tax Bills Due	
Massachusetts	PP	Aug 1	Tax Bills Due	1st Quarter installment
Massachusetts	RE	Aug 1	Tax Bills Due	1st Quarter installment
Mississippi	RE	Aug 2	Appeal Deadline	1st Monday in August. Appeal to County Board
Montana	PP	Aug 31	Tax Bills Due	Personal Property bills only
Nebraska	RE	Aug 31	Tax Bills Due	2nd half due for real estate only

2010 TAX CALENDAR BY MONTH

<i>MONTH STATE</i>	<i>Prop Type</i>	<i>DATE</i>	<i>EVENT</i>	<i>COMMENT</i>
Nebraska	PP	Aug 31	Tax Bills Due	2nd half installment
Nevada	PP	Aug 16	Tax Bills Due	30 days after notices are mailed, varies by county
Nevada	RE	Aug 16	Tax Bills Due	1st installment due 3rd Monday in August
New Jersey	RE	Aug 1	Tax Bills Due	Quarterly Installment
Pennsylvania	RE	Aug 1	Appeal Deadline	For most 3rd class counties
Rhode Island	RE	Aug 1	Tax Bills Due	
Rhode Island	PP	Aug 1	Tax Bills Due	
Virginia, Fairfax City	RE	Aug	Tax Returns Due	I&E filing deadline
Virginia, Prince William County	RE	Aug 1	Appeal Deadline	Board of Equalization
<i>SEPT</i>				
Arizona	RE	Sept	Tax Bills Issued	Supplementary valuation notice
California, Alameda	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Alameda	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Inyo	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Inyo	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Kings	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Kings	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Monterey	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Monterey	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Orange	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Orange	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Placer	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Placer	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, San Francisco	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline

2010 TAX CALENDAR BY MONTH

<i>MONTH STATE</i>	<i>Prop Type</i>	<i>DATE</i>	<i>EVENT</i>	<i>COMMENT</i>
California, San Francisco	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, San Luis Obispo	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, San Luis Obispo	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Santa Clara	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Santa Clara	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Sierra	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Sierra	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Sutter	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Sutter	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Ventura	PP	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
California, Ventura	RE	Sept 15	Appeal Deadline	County decides mid-late April on early or late deadline
Delaware	RE	Sept 30	Tax Bills Due	
Florida	RE	Sept	Appeal Deadline	25 Days from date of value notices issued
Illinois	RE	Sept 10	Appeal Deadline	Or 30 days after notice issued
Illinois, Cook County	RE	Sept - Dec	Tax Bills Due	2nd half installment
Iowa	RE	Sept 30	Tax Bills Due	1st half installment
Maryland	PP	Sept 30	Tax Bills Due	
Maryland	RE	Sept 30	Tax Bills Due	
New York City	RE	Sept 1	Tax Returns Due	Financial rendition filing deadline
North Carolina	PP	Sept 1	Tax Bills Due	But not delinquent until 1/6 of following year
North Carolina	RE	Sept 1	Tax Bills Due	But not delinquent until 1/6 of following year
Pennsylvania	RE	Sept 1	Appeal Deadline	For most counties
Utah	RE	Sept	Appeal Deadline	Varies by county
Virginia, Norfolk City	RE	Sept 30	Tax Bills Due	1st Installment

2010 TAX CALENDAR BY MONTH

<i>MONTH STATE</i>	<i>Prop Type</i>	<i>DATE</i>	<i>EVENT</i>	<i>COMMENT</i>
Washington D. C.	RE	Sept 15	Tax Bills Due	2nd half installment
Washington D. C.	RE	Sept 30	Appeal Deadline	Board of Real Property Assessments & Appeals, 45 days after Admin Appeal Notice Issued
West Virginia	PP	Sept 30	Tax Returns Due	
<i>OCT</i>				
Alabama	RE	Oct 1	Assessment Date	
Alabama	PP	Oct 1	Assessment Date	
Alaska, Anchorage	PP	Oct 31	Tax Bills Due	2nd half installment
Arizona	PP	Oct 1	Tax Bills Due	1st half installment, delinquent Nov 1
Arizona	RE	Oct 1	Tax Bills Due	1st half installment, delinquent Nov 1
Arkansas	PP	Oct 10	Tax Bills Due	
Arkansas	RE	Oct 10	Tax Bills Due	3rd installment
California	RE	Oct	Tax Bills Issued	
Connecticut	RE	Oct 1	Assessment Date	
Connecticut	PP	Oct 1	Assessment Date	
Georgia, Fulton County	RE	Oct 15	Tax Bills Due	Due 30-60 days after issued. Atlanta tax bills due Aug 15
Georgia, Fulton County	PP	Oct 15	Tax Bills Due	Atlanta City tax bills due Aug 15
Hawaii	RE	Oct 1	Assessment Date	
Honolulu City & County	RE	Oct 1	Assessment Date	
Kentucky	RE	Oct	Tax Bills Issued	
Kentucky	PP	Oct	Tax Bills Issued	
Massachusetts	RE	Oct - Dec	Appeal Deadline	Towns with semi-annual pymt schedule
Minnesota	RE	Oct 15	Tax Bills Due	2nd half installment, based on prior-year EMV
Nevada	RE	Oct 4	Tax Bills Due	2nd installment due 1st Monday in October
New Jersey	RE	Oct 1	Assessment Date	

2010 TAX CALENDAR BY MONTH

<i>MONTH STATE</i>	<i>Prop Type</i>	<i>DATE</i>	<i>EVENT</i>	<i>COMMENT</i>
New York City	RE	Oct 24	Appeal Deadline	Petitions of Protective Writs
North Dakota	RE	Oct 15	Tax Bills Due	2nd half installment
Oregon	RE	Oct 15-25	Value Notices Issued	
Oregon	PP	Oct 15-25	Tax Bills Issued	
Oregon	RE	Oct 15-25	Tax Bills Issued	
Pennsylvania School Districts	RE	Oct - Nov	Tax Bills Due	2% discount available
Pennsylvania, Philadelphia	RE	Oct 4	Appeal Deadline	1st Monday of Oct
Rhode Island	RE	Oct - Dec	Appeal Deadline	Varies by town
South Dakota	RE	Oct 31	Tax Bills Due	2nd half installment
Tennessee	PP	Oct	Tax Bills Issued	
Tennessee	RE	Oct	Tax Bills Issued	
Texas	RE	Oct - Nov	Tax Bills Issued	
Virginia, Arlington County	RE	Oct 5	Tax Bills Due	2nd half installment
Virginia, Roanoke City	RE	Oct 5	Tax Bills Due	2nd half installment
Washington	PP	Oct 31	Tax Bills Due	2nd half installment
Washington	RE	Oct 31	Tax Bills Due	2nd half installment
West Virginia	PP	Oct 1	Tax Bills Due	
West Virginia	RE	Oct 1	Tax Bills Due	1st half installment
<i>NOV</i>				
California	RE	Nov 30	Appeal Deadline	For most counties, If value notices issued after Aug. 1
Connecticut	PP	Nov 1	Tax Returns Due	Inventory exempt; 20% penalty for late filing
Florida	RE	Nov 1	Tax Bills Issued	
Florida	PP	Nov 1	Tax Bills Issued	
Florida	PP	Nov 30	Tax Bills Due	Deadline for 4% discount

2010 TAX CALENDAR BY MONTH

<i>MONTH STATE</i>	<i>Prop Type</i>	<i>DATE</i>	<i>EVENT</i>	<i>COMMENT</i>
Florida	RE	Nov 30	Tax Bills Due	Deadline for 4% discount
Indiana	RE	Nov 10	Tax Bills Due	2nd half installment
Indiana	PP	Nov 10	Tax Bills Due	2nd half installment
Kansas	RE	Nov	Tax Bills Issued	
Kansas	PP	Nov 1	Tax Bills Issued	
Louisiana	RE	Nov	Tax Bills Issued	
Louisiana	PP	Nov	Tax Bills Issued	
Massachusetts	PP	Nov 1	Tax Bills Due	2nd Quarter & 1st half installment
Massachusetts	RE	Nov 1	Tax Bills Due	2nd Quarter & 1st half installment
Missouri	RE	Nov	Tax Bills Issued	
Missouri	PP	Nov 1	Tax Bills Issued	
Montana	RE	Nov 30	Tax Bills Due	1st half due for real estate only
Nevada	RE	Nov - Dec	Value Notices Issued	
New Hampshire	RE	Nov	Tax Bills Issued	
New Jersey	RE	Nov 1	Tax Bills Due	Quarterly Installment
New Mexico	RE	Nov	Tax Bills Issued	
New Mexico	PP	Nov 1	Tax Bills Issued	
New York, Yonkers	RE	Nov	Appeal Deadline	
Oklahoma	RE	Nov - Dec	Tax Bills Issued	
Oklahoma	PP	Nov 1	Tax Bills Issued	
Oregon	PP	Nov 15	Tax Bills Due	1st installment. Discount if paid in full
Oregon	RE	Nov 15	Tax Bills Due	1st installment
South Dakota	RE	Nov 1	Assessment Date	
Utah	PP	Nov 30	Tax Bills Due	Partial payment may be made throughout year

2010 TAX CALENDAR BY MONTH

<i>MONTH</i>	<i>STATE</i>	<i>Prop Type</i>	<i>DATE</i>	<i>EVENT</i>	<i>COMMENT</i>
	Utah	RE	Nov 30	Tax Bills Due	Partial payment may be made throughout year
	Virginia, Alexandria City	RE	Nov 15	Tax Bills Due	2nd half installment
	Wyoming	PP	Nov 10	Tax Bills Due	1st half installment
	Wyoming	RE	Nov 10	Tax Bills Due	1st half installment
<i>DEC</i>					
	Alabama	PP	Dec 31	Tax Bills Due	
	Alabama	RE	Dec 31	Tax Bills Due	
	Alabama	PP	Dec 31	Tax Returns Due	Inventory exempt
	California	PP	Dec 10	Secured Tax Bills Due	1st and sometimes 2nd half installment
	California	RE	Dec 10	Secured Tax Bills Due	1st half installment
	Florida	RE	Dec 31	Tax Bills Due	Deadline for 3% discount
	Florida	PP	Dec 31	Tax Bills Due	Deadline for 3% discount
	Honolulu City & County	RE	Dec 15	Value Notices Issued	
	Idaho	PP	Dec 20	Tax Bills Due	1st half installment
	Idaho	RE	Dec 20	Tax Bills Due	1st half installment
	Kansas	PP	Dec 20	Tax Bills Due	1st half installment
	Kansas	RE	Dec 20	Appeal Deadline	Payment under Protest Option
	Kansas	RE	Dec 20	Tax Bills Due	1st half installment
	Kentucky	RE	Dec 31	Tax Bills Due	
	Kentucky	PP	Dec 31	Tax Bills Due	Begin end of Oct; majority due 12/31
	Louisiana	RE	Dec 31	Tax Bills Due	
	Louisiana	PP	Dec 31	Tax Bills Due	
	Maine	RE	Dec - Feb	Appeal Deadline	185 days after date of commitment
	Maryland	RE	Dec	Value Notices Issued	New triennial in-cycle assessment only

2010 TAX CALENDAR BY MONTH

<i>MONTH STATE</i>	<i>Prop Type</i>	<i>DATE</i>	<i>EVENT</i>	<i>COMMENT</i>
Maryland	RE	Dec 31	Appeal Deadline	Out of cycle appeals only
Massachusetts	RE	Dec 31	Tax Bills Issued	Actual tax bills for quarterly towns
Massachusetts	PP	Dec 31	Tax Bills Issued	Actual tax bills for quarterly towns
Michigan	RE	Dec 31	Assessment Date	
Michigan	PP	Dec 31	Assessment Date	
Mississippi	RE	Dec	Tax Bills Issued	
Mississippi	PP	Dec	Tax Bills Issued	
Missouri	PP	Dec 31	Tax Bills Due	
Missouri	RE	Dec 31	Tax Bills Due	
New Hampshire	RE	Dec 1	Tax Bills Due	2nd half installment, actual bill
New Mexico	RE	Dec 10	Tax Bills Due	1st half installment
New Mexico	PP	Dec 10	Tax Bills Due	1st half installment
New York, Buffalo	RE	Dec 31	Appeal Deadline	
Oklahoma	RE	Dec 31	Tax Bills Due	1st half installment
Oklahoma	PP	Dec 31	Tax Bills Due	1st half installment
Oregon	PP	Dec 31	Appeal Deadline	
Oregon	RE	Dec 31	Appeal Deadline	
Rhode Island	RE	Dec 31	Assessment Date	
Rhode Island	PP	Dec 31	Assessment Date	
Virginia, Chesterfield County	RE	Dec 5	Tax Bills Due	2nd half installment
Virginia, Fairfax City	RE	Dec 5	Tax Bills Due	2nd half installment
Virginia, Fairfax County	RE	Dec 5	Tax Bills Due	2nd half installment
Virginia, Henrico County	RE	Dec 5	Tax Bills Due	2nd half installment
Virginia, Loudoun County	RE	Dec 5	Tax Bills Due	2nd half installment

2010 TAX CALENDAR BY MONTH

<i>MONTH STATE</i>	<i>Prop Type</i>	<i>DATE</i>	<i>EVENT</i>	<i>COMMENT</i>
Virginia, Newport News City	RE	Dec 5	Tax Bills Due	2nd half installment
Virginia, Norfolk City	RE	Dec 5	Tax Bills Due	2nd Installment
Virginia, Prince William County	RE	Dec 1	Tax Bills Due	2nd half installment
Virginia, Roanoke County	RE	Dec 5	Tax Bills Due	2nd half installment
Virginia, Spotsylvania County	RE	Dec 5	Tax Bills Due	2nd half installment
Wisconsin	RE	Dec 1	Tax Bills Issued	
Wisconsin	PP	Dec 1	Tax Bills Issued	