

2010 Tax Calendar by State

STATE/LOCALE NAME

MONTH	TYPE	EVENT	EVENT DATE	COMMENT
Alabama				
JAN				
	RE	Appeal Deadline	Jan - Dec	Varies, 10 days after value notice
OCT				
	PP	Assessment Date	Oct 1	
	RE	Assessment Date	Oct 1	
DEC				
	PP	Tax Returns Due	Dec 31	Inventory exempt
	RE	Tax Bills Due	Dec 31	
	PP	Tax Bills Due	Dec 31	
Alaska				
JAN				
	PP	Tax Returns Due	Jan - April	
	RE	Assessment Date	Jan 1	
	RE	Value Notices Issued	Jan - April	
	PP	Assessment Date	Jan 1	
Alaska, Anchorage				
JAN				
	RE	Value Notices Issued	Jan 15-Mar 31	
FEB				
	RE	Appeal Deadline	Feb	30 days after value notices are issued
APR				
	PP	Tax Returns Due	Apr 20	
MAY				
	RE	Tax Bills Issued	May 15	
JUNE				
	PP	Appeal Deadline	June	30 days after value notices are issued
	PP	Value Notices Issued	June 1	

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<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	RE	Tax Bills Due	June 15	1st half installment
AUG				
	PP	Tax Bills Due	Aug 31	1st half installment
	RE	Tax Bills Due	Aug 15	2nd half installment
	PP	Tax Bills Issued	Aug 1	
OCT				
	PP	Tax Bills Due	Oct 31	2nd half installment

Arizona

JAN				
	RE	Assessment Date	Jan 1	Varies by jurisdiction
	PP	Assessment Date	Jan 1	
	RE	Value Notices Issued	Jan - Mar	Varies by jurisdiction
MAR				
	RE	Appeal Deadline	Mar - May	60 Days after notices no later May 31
	PP	Tax Bills Due	Mar 1	2nd half installment, delinquent May 1
	RE	Tax Bills Due	Mar 1	2nd half installment, delinquent May 1
APR				
	PP	Tax Returns Due	Apr 1	Inventory exempt
SEPT				
	RE	Tax Bills Issued	Sept	Supplementary valuation notice
OCT				
	PP	Tax Bills Due	Oct 1	1st half installment, delinquent Nov 1
	RE	Tax Bills Due	Oct 1	1st half installment, delinquent Nov 1

Arkansas

JAN				
	PP	Assessment Date	Jan 1	Can assess new locations through May 15
	RE	Assessment Date	Jan 1	
MAR				

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	PP	Tax Bills Issued	Mar 1	
	RE	Tax Bills Issued	Mar	
APR				
	RE	Tax Bills Due	Apr 10	1st half installment
MAY				
	PP	Tax Returns Due	May 31	
JUNE				
	PP	Appeal Deadline	June 30	Or 30 days after notices are mailed
	PP	Value Notices Issued	June - Jul	
JULY				
	RE	Value Notices Issued	July	
	RE	Tax Bills Due	July 10	2nd half Installment
AUG				
	RE	Appeal Deadline	Aug 16	3rd Monday in August
OCT				
	RE	Tax Bills Due	Oct 10	3rd installment
	PP	Tax Bills Due	Oct 10	

California

JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	
APR				
	PP	Secured Tax Bills Du	Apr 10	2nd half installment (where it applies)
	RE	Secured Tax Bills Du	Apr 10	2nd half installment
MAY				
	PP	Tax Returns Due	May 7	
JUNE				
	PP	Tax Bills Issued	June - Aug	Inventory exempt

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	RE	Value Notices Issued	June - Aug	
AUG				
	RE	Unsecured Tax Bills	Aug 31	Aug. 31 or 60 days after issued if after 8/31
	PP	Unsecured Tax Bills	Aug 31	Aug. 31 or 60 days after issued if after 8/31
OCT				
	RE	Tax Bills Issued	Oct	
NOV				
	RE	Appeal Deadline	Nov 30	For most counties, If value notices issued after Aug. 1
DEC				
	PP	Secured Tax Bills Du	Dec 10	1st and sometimes 2nd half installment
	RE	Secured Tax Bills Du	Dec 10	1st half installment

California, Alameda

SEPT

RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline

California, Inyo

SEPT

PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline

California, Kings

SEPT

PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline

California, Monterey

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SEPT				
	PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
	RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
California, Orange				
SEPT				
	PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
	RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
California, Placer				
SEPT				
	PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
	RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
California, San Francisco				
SEPT				
	RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
	PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
California, San Luis Obispo				
SEPT				
	PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
	RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
California, Santa Clara				
SEPT				
	RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
	PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
California, Sierra				

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SEPT				
	PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
	RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
California, Sutter				
SEPT				
	PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
	RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
California, Ventura				
SEPT				
	RE	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
	PP	Appeal Deadline	Sept 15	County decides mid-late April on early or late deadline
Colorado				
JAN				
	PP	Tax Bills Issued	Jan 1	
	PP	Assessment Date	Jan 1	
	RE	Assessment Date	Jan 1	
	RE	Tax Bills Issued	Jan 1	
FEB				
	RE	Tax Bills Due	Feb 28	1st half installment
	PP	Tax Bills Due	Feb 28	1st half installment
APR				
	PP	Tax Returns Due	Apr 15	Inventory exempt
	RE	Tax Bills Due	Apr 30	Full amount
	PP	Tax Bills Due	Apr 30	Full amount
MAY				
	RE	Value Notices Issued	May 1	

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<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
JUNE				
	PP	Appeal Deadline	June 30	
	RE	Appeal Deadline	June 1	
	PP	Tax Bills Due	June 15	2nd half installment
	RE	Tax Bills Due	June 15	2nd half installment
Connecticut				
JAN				
	RE	Value Notices Issued	Jan	Assessment increase notices mailed by Feb 1
	PP	Value Notices Issued	Jan	Assessment increase notices mailed by Feb 1
FEB				
	RE	Tax Bills Due	Feb 1	2nd half installment
	PP	Tax Bills Due	Feb 1	2nd half installment
	RE	Appeal Deadline	Feb 20	Town can ask for extension until Mar 20
JUNE				
	RE	Tax Returns Due	June 1	I&E return due, if requested; 10% penalty for late filing
JULY				
	PP	Tax Bills Issued	July	
	RE	Tax Bills Issued	July	
AUG				
	PP	Tax Bills Due	Aug 1	1st half installment (some due in 1 installment)
	RE	Tax Bills Due	Aug 1	1st half installment
OCT				
	PP	Assessment Date	Oct 1	
	RE	Assessment Date	Oct 1	
NOV				
	PP	Tax Returns Due	Nov 1	Inventory exempt; 20% penalty for late filing

Delaware

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SEPT				
	RE	Tax Bills Due	Sept 30	
Delaware, Kent County				
JAN				
	RE	Appeal Deadline	Jan 1	
	RE	Assessment Date	Jan 1	Value Notices not issued yearly unless changed
Delaware, New Castle County				
MAR				
	RE	Appeal Deadline	Mar 15	
JULY				
	RE	Assessment Date	July 1	
Delaware, Sussex County				
MAR				
	RE	Appeal Deadline	Mar 1	
MAY				
	RE	Assessment Date	May 1	Value Notices not issued yearly unless changed
Florida				
JAN				
	PP	Assessment Date	Jan 1	
	RE	Tax Bills Due	Jan 31	Deadline for 2% discount
	RE	Assessment Date	Jan 1	
	PP	Tax Bills Due	Jan 31	Deadline for 2% discount
FEB				
	RE	Tax Bills Due	Feb 28	Deadline for 1% discount
	PP	Tax Bills Due	Feb 28	Deadline for 1% discount
MAR				
	RE	Tax Bills Due	Mar 31	Gross tax amount

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	PP	Tax Bills Due	Mar 31	Gross tax amount
APR				
	PP	Tax Returns Due	Apr 1	Inventory & software exempt
AUG				
	RE	Value Notices Issued	Aug	Dates may vary by County
SEPT				
	RE	Appeal Deadline	Sept	25 Days from date of value notices issued
NOV				
	PP	Tax Bills Due	Nov 30	Deadline for 4% discount
	PP	Tax Bills Issued	Nov 1	
	RE	Tax Bills Due	Nov 30	Deadline for 4% discount
	RE	Tax Bills Issued	Nov 1	
DEC				
	PP	Tax Bills Due	Dec 31	Deadline for 3% discount
	RE	Tax Bills Due	Dec 31	Deadline for 3% discount
Georgia				
JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	
MAR				
	PP	Tax Returns Due	Mar - April	Varies by Jurisdiction
MAY				
	RE	Tax Bills Due	May - Dec	Varied by jurisdiction
	RE	Value Notices Issued	May - Aug	
	PP	Tax Bills Due	May - Dec	Varies by jurisdiction
JUNE				
	RE	Appeal Deadline	June - Aug	21-45 days after notice mailed

Georgia, Fulton County

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MONTH	TYPE	EVENT	EVENT DATE	COMMENT
OCT				
	RE	Tax Bills Due	Oct 15	Due 30-60 days after issued. Atlanta tax bills due Aug 15
	PP	Tax Bills Due	Oct 15	Atlanta City tax bills due Aug 15

Hawaii

FEB				
	RE	Tax Bills Due	Feb 20	2nd half installment
MAR				
	RE	Value Notices Issued	Mar 1-28	
APR				
	RE	Appeal Deadline	Apr 9	
AUG				
	RE	Tax Bills Due	Aug 20	1st half installment
OCT				
	RE	Assessment Date	Oct 1	

Honolulu City & County

JAN				
	RE	Appeal Deadline	Jan 15	
FEB				
	RE	Tax Bills Due	Feb 20	2nd half installment
AUG				
	RE	Tax Bills Due	Aug 20	1st half installment
OCT				
	RE	Assessment Date	Oct 1	
DEC				
	RE	Value Notices Issued	Dec 15	

Idaho

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JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	Can assess new locations anytime during the year
MAR				
	PP	Tax Returns Due	Mar 15	Inventory exempt
MAY				
	RE	Value Notices Issued	May	
JUNE				
	RE	Appeal Deadline	June 28	4th Monday in June
	PP	Tax Bills Due	June 20	2nd half installment following year
	RE	Tax Bills Due	June 20	2nd half installment
DEC				
	PP	Tax Bills Due	Dec 20	1st half installment
	RE	Tax Bills Due	Dec 20	1st half installment

Illinois

JAN				
	RE	Assessment Date	Jan 1	
JUNE				
	RE	Tax Bills Due	June, Sept	Dates vary by county
SEPT				
	RE	Appeal Deadline	Sept 10	Or 30 days after notice issued

Illinois, Cook County

MAR				
	RE	Tax Bills Due	Mar 1	1st half installment
MAY				
	RE	Appeal Deadline	May - Dec	
SEPT				

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<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	RE	Tax Bills Due	Sept - Dec	2nd half installment
Indiana				
MAR				
	PP	Assessment Date	Mar 1	
	RE	Assessment Date	Mar 1	
APR				
	RE	Tax Bills Issued	Apr	
	PP	Tax Bills Issued	Apr	
MAY				
	RE	Appeal Deadline	May 10	Dates vary plan for 45 days after value notice or tax bill issued
	PP	Tax Returns Due	May 15	Inventory exempt
	PP	Tax Bills Due	May 10	1st half installment
	RE	Tax Bills Due	May 10	1st half installment
	PP	Appeal Deadline	May 10	Or 45 days after notice issued
NOV				
	PP	Tax Bills Due	Nov 10	2nd half installment
	RE	Tax Bills Due	Nov 10	2nd half installment
Iowa				
JAN				
	RE	Assessment Date	Jan 1	
MAR				
	RE	Tax Bills Due	Mar 31	2nd half installment
APR				
	RE	Value Notices Issued	Apr 1-15	
MAY				
	RE	Appeal Deadline	May 5	
AUG				
	RE	Tax Bills Issued	Aug 15	

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<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
SEPT				
	RE	Tax Bills Due	Sept 30	1st half installment
Kansas				
JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	
FEB				
	RE	Value Notices Issued	Feb - Mar	
MAR				
	RE	Appeal Deadline	Mar 31	Equalization Appeal Option
	PP	Tax Returns Due	Mar 15	Inventory exempt
MAY				
	PP	Tax Bills Due	May 10	2nd half installment (Most Counties)
	PP	Appeal Deadline	May 15	Or 15 days after notices are mailed
	PP	Value Notices Issued	May 1	
	RE	Tax Bills Due	May 10	2nd half installment (Most Counties)
NOV				
	PP	Tax Bills Issued	Nov 1	
	RE	Tax Bills Issued	Nov	
DEC				
	PP	Tax Bills Due	Dec 20	1st half installment
	RE	Appeal Deadline	Dec 20	Payment under Protest Option
	RE	Tax Bills Due	Dec 20	1st half installment

Kentucky

JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	
APR				
	RE	Value Notices Issued	Apr	

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MONTH	TYPE	EVENT	EVENT DATE	COMMENT
MAY				
	RE	Appeal Deadline	May 17	3rd Monday of May
	PP	Tax Returns Due	May 15	
OCT				
	PP	Tax Bills Issued	Oct	
	RE	Tax Bills Issued	Oct	
DEC				
	PP	Tax Bills Due	Dec 31	Begin end of Oct; majority due 12/31
	RE	Tax Bills Due	Dec 31	

Louisiana

JAN

PP	Assessment Date	Jan 1	
RE	Assessment Date	Jan 1	

FEB

PP	Tax Returns Due	Feb 20-Apr 1	Varies by jurisdiction
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AUG

RE	Appeal Deadline	Aug - Sept	15 days from "Book Opening" date
RE	Value Notices Issued	Aug - Sept	Books open for public inspection

NOV

RE	Tax Bills Issued	Nov	
PP	Tax Bills Issued	Nov	

DEC

PP	Tax Bills Due	Dec 31	
RE	Tax Bills Due	Dec 31	

Louisiana, New Orleans City

AUG

RE	Appeal Deadline	Aug 15	
RE	Assessment Date	Aug 1	
PP	Assessment Date	Aug 1	

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MONTH	TYPE	EVENT	EVENT DATE	COMMENT
Maine				
APR				
	RE	Assessment Date	Apr 1	
	PP	Tax Returns Due	Apr 1	Inventory exempt
	PP	Assessment Date	Apr 1	
JULY				
	RE	Tax Bills Issued	July - Aug	
	PP	Tax Bills Issued	July - Aug	
	RE	Value Notices Issued	July	
AUG				
	RE	Tax Bills Due	Aug 1	
	PP	Tax Bills Due	Aug 1	
DEC				
	RE	Appeal Deadline	Dec - Feb	185 days after date of commitment
Maryland				
JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	
FEB				
	RE	Appeal Deadline	Feb	In cycle appeals: only 45 days after notice issued
APR				
	PP	Tax Returns Due	Apr 15	
JULY				
	RE	Tax Bills Issued	July-Aug	
	PP	Tax Bills Issued	July	
SEPT				
	RE	Tax Bills Due	Sept 30	
	PP	Tax Bills Due	Sept 30	

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DEC				
	RE	Appeal Deadline	Dec 31	Out of cycle appeals only
	RE	Value Notices Issued	Dec	New triennial in-cycle assessment only
Massachusetts				
JAN				
	PP	Assessment Date	Jan 1	
	RE	Assessment Date	Jan 1	
FEB				
	RE	Appeal Deadline	Feb 1	Towns with quarterly payment schedule
	RE	Tax Bills Due	Feb 1	3rd Quarter installment
	PP	Tax Bills Due	Feb 1	3rd Quarter installment
MAR				
	PP	Tax Returns Due	Mar 1	
MAY				
	PP	Tax Bills Due	May 1	4th Quarter & 2nd half installment
	RE	Tax Bills Due	May 1	4th Quarter & 2nd half installment
AUG				
	PP	Tax Bills Due	Aug 1	1st Quarter installment
	RE	Tax Bills Due	Aug 1	1st Quarter installment
OCT				
	RE	Appeal Deadline	Oct - Dec	Towns with semi-annual pymt schedule
NOV				
	PP	Tax Bills Due	Nov 1	2nd Quarter & 1st half installment
	RE	Tax Bills Due	Nov 1	2nd Quarter & 1st half installment
DEC				
	RE	Tax Bills Issued	Dec 31	Actual tax bills for quarterly towns
	PP	Tax Bills Issued	Dec 31	Actual tax bills for quarterly towns

2010 Tax Calendar by State

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MONTH	TYPE	EVENT	EVENT DATE	COMMENT
Michigan				
FEB				
	PP	Tax Returns Due	Feb 20	Inventory exempt
	RE	Appeal Deadline	Feb - Mar	Dates vary by jurisdiction
	PP	Tax Bills Due	Dec - Mar	Winter bills due
	RE	Tax Bills Due	Dec - Mar	Winter bills due
MAR				
	PP	Appeal Deadline	Mar 8	2nd Monday in March
MAY				
	PP	Appeal Deadline	May 31	Michigan Tax Tribunal appeals
	RE	Appeal Deadline	May 31	Michigan Tax Tribunal appeals
JULY				
	PP	Tax Bills Due	July - Sept	Summer bills due
	RE	Tax Bills Due	July - Sept	Summer bills due
DEC				
	RE	Assessment Date	Dec 31	
	PP	Assessment Date	Dec 31	
Michigan, Detroit				
FEB				
	RE	Appeal Deadline	Feb 1	Assessor review
Michigan, Grand Rapids				
FEB				
	RE	Appeal Deadline	Feb 1	Assessor review
Minnesota				
JAN				
	RE	Assessment Date	Jan 2	
APR				
	RE	Appeal Deadline	Apr 30	In the year following the assessment date

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MAY				
	RE	Tax Bills Due	May 15	1st half installment, based on prior-year EMV
OCT				
	RE	Tax Bills Due	Oct 15	2nd half installment, based on prior-year EMV

Mississippi

JAN				
	RE	Tax Bills Due	Jan 31	
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	
	PP	Tax Bills Due	Jan 31	
APR				
	PP	Tax Returns Due	Apr 1	
	RE	Tax Returns Due	Apr 1	Income Statements for LIHTC properties ONLY
JUNE				
	RE	Value Notices Issued	June - July	
AUG				
	RE	Appeal Deadline	Aug 2	1st Monday in August. Appeal to County Board
DEC				
	PP	Tax Bills Issued	Dec	
	RE	Tax Bills Issued	Dec	

Missouri

JAN				
	PP	Assessment Date	Jan 1	
	RE	Assessment Date	Jan 1	
MAR				
	PP	Tax Returns Due	Mar 1	Inventory exempt

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MONTH	TYPE	EVENT	EVENT DATE	COMMENT
APR				
	RE	Value Notices Issued	Apr - June	Must be sent by June 15
MAY				
	PP	Value Notices Issued	May 1	Only if value is different from what was rendered
JUNE				
	PP	Appeal Deadline	June 21	3rd Monday in June or 30 days after notice
	RE	Appeal Deadline	June 21	3rd Monday in June for 1st class counties
JULY				
	RE	Appeal Deadline	July 12	2nd Monday of July for non-1st class counties
NOV				
	RE	Tax Bills Issued	Nov	
	PP	Tax Bills Issued	Nov 1	
DEC				
	RE	Tax Bills Due	Dec 31	
	PP	Tax Bills Due	Dec 31	

Missouri, City of St. Louis

APR				
	PP	Tax Returns Due	Apr 1	Inventory exempt, Return Due Date can be extended for 30 days
JULY				
	RE	Appeal Deadline	July 12	2nd Monday in July

Montana

JAN				
	PP	Tax Returns Due	Jan 31	Inventory exempt
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	
MAY				

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	RE	Tax Bills Due	May 31	2nd half due for real estate only
JUNE				
	RE	Appeal Deadline	June 7	1st Monday in June
JULY				
	PP	Appeal Deadline	July	
AUG				
	PP	Tax Bills Due	Aug 31	Personal Property bills only
NOV				
	RE	Tax Bills Due	Nov 30	1st half due for real estate only

Nebraska

JAN				
	PP	Assessment Date	Jan 1	
	RE	Assessment Date	Jan 1	
APR				
	RE	Tax Bills Due	Apr 30	1st half due for real estate only
	PP	Tax Bills Due	Apr 30	1st half installment
MAY				
	RE	Value Notices Issued	May	
	PP	Tax Returns Due	May 1	Inventory exempt
JUNE				
	RE	Appeal Deadline	June 30	
	PP	Appeal Deadline	June 30	Date varies - 15 days after notices are mailed
AUG				
	PP	Tax Bills Due	Aug 31	2nd half installment
	RE	Tax Bills Due	Aug 31	2nd half due for real estate only

Nebraska - Douglas, Lancaster, Sarpy

MAR				
	PP	Tax Bills Due	Mar 31	1st half installment

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	RE	Tax Bills Due	Mar 31	1st half installment
JULY				
	RE	Tax Bills Due	July 31	2nd half installment
	PP	Tax Bills Due	July 31	2nd half installment
Nevada				
JAN				
	RE	Appeal Deadline	Jan 15	
	RE	Tax Bills Due	Jan 4	3rd installment due 1st Monday in January
MAR				
	RE	Tax Bills Due	Mar 1	4th installment due 1st Monday in March
JULY				
	RE	Tax Bills Issued	July 15	
	PP	Tax Bills Issued	July 15	
	PP	Assessment Date	July 1	
	PP	Tax Returns Due	July 31	Inventory exempt
	RE	Assessment Date	July 1	
AUG				
	RE	Tax Bills Due	Aug 16	1st installment due 3rd Monday in August
	PP	Tax Bills Due	Aug 16	30 days after notices are mailed, varies by county
OCT				
	RE	Tax Bills Due	Oct 4	2nd installment due 1st Monday in October
NOV				
	RE	Value Notices Issued	Nov - Dec	
New Hampshire				
MAR				
	RE	Appeal Deadline	Mar 1	Some jurisdictions require owner sign appeals

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MONTH	TYPE	EVENT	EVENT DATE	COMMENT
APR				
	RE	Assessment Date	Apr 1	Real Estate only
JULY				
	RE	Tax Bills Due	July 1	1st half installment, preliminary bill
NOV				
	RE	Tax Bills Issued	Nov	
DEC				
	RE	Tax Bills Due	Dec 1	2nd half installment, actual bill
New Jersey				
FEB				
	RE	Tax Bills Due	Feb 1	Quarterly installment
APR				
	RE	Appeal Deadline	Apr 1	
MAY				
	RE	Tax Bills Due	May 1	Quarterly Installment
JULY				
	RE	Tax Bills Issued	July	
AUG				
	RE	Tax Bills Due	Aug 1	Quarterly Installment
OCT				
	RE	Assessment Date	Oct 1	
NOV				
	RE	Tax Bills Due	Nov 1	Quarterly Installment
New Mexico				
JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	

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<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	RE	Value Notices Issued	Jan - May	
	RE	Appeal Deadline	Jan - June	30 days after notices are mailed
FEB				
	PP	Tax Returns Due	Feb 28	Inventory exempt
MAR				
	PP	Appeal Deadline	Mar-June	30 days after notices are issued
	PP	Value Notices Issued	Mar-June	
MAY				
	PP	Tax Bills Due	May 10	2nd half installment
	RE	Tax Bills Due	May 10	2nd half installment
NOV				
	PP	Tax Bills Issued	Nov 1	
	RE	Tax Bills Issued	Nov	
DEC				
	RE	Tax Bills Due	Dec 10	1st half installment
	PP	Tax Bills Due	Dec 10	1st half installment

New York City

JAN				
	RE	Assessment Date	Jan 5	
	RE	Tax Bills Due	Jan 1	2nd half installment
MAR				
	RE	Appeal Deadline	Mar 1	
JUNE				
	RE	Tax Bills Issued	June 1	
JULY				
	RE	Tax Bills Due	July 1	1st half installment
SEPT				
	RE	Tax Returns Due	Sept 1	Financial rendition filing deadline

2010 Tax Calendar by State

STATE/LOCALE NAME

MONTH	TYPE	EVENT	EVENT DATE	COMMENT
OCT				
	RE	Appeal Deadline	Oct 24	Petitions of Protective Writs
New York, Buffalo				
DEC				
	RE	Appeal Deadline	Dec 31	
New York, Nassau County				
JAN				
	RE	Appeal Deadline	Jan - Mar	Most deadlines in Feb, varies by city/village
New York, Suffolk County				
FEB				
	RE	Appeal Deadline	Feb	Most deadlines in Feb, some in May & Nov, varies by city/village
New York, Westchester Cnty				
FEB				
	RE	Appeal Deadline	Feb 19, Jun 1	Most deadlines in Feb & June, varies by city/village
New York, White Plains				
JAN				
	RE	Appeal Deadline	Jan 21	
New York, Yonkers				
NOV				
	RE	Appeal Deadline	Nov	
North Carolina				
JAN				
	RE	Assessment Date	Jan 1	
	PP	Tax Returns Due	Jan 31	Inventory exempt
	PP	Assessment Date	Jan 1	
APR				

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	RE	Appeal Deadline	Apr 4	30 days after mailing of value notice
SEPT				
	PP	Tax Bills Due	Sept 1	But not delinquent until 1/6 of following year
	RE	Tax Bills Due	Sept 1	But not delinquent until 1/6 of following year

North Carolina, Forsyth County

JUNE				
	RE	Appeal Deadline	June 30	

North Carolina, Mecklenburg County

MAY				
	RE	Appeal Deadline	May 15	

North Dakota

FEB				
	RE	Assessment Date	Feb 1	
MAR				
	RE	Value Notices Issued	Mar	
	RE	Tax Bills Due	Mar 1	1st half installment
	RE	Appeal Deadline	Mar - Apr	
OCT				
	RE	Tax Bills Due	Oct 15	2nd half installment

Ohio

JAN				
	RE	Assessment Date	Jan 1	
	RE	Tax Bills Issued	Jan - Feb	
	RE	Tax Bills Due	Jan - Mar	1st half installment
MAR				
	RE	Appeal Deadline	Mar 31	
JUNE				

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	RE	Tax Bills Due	June - Aug	2nd half installment
Oklahoma				
JAN				
	PP	Assessment Date	Jan 1	
	RE	Assessment Date	Jan 1	
FEB				
	RE	Value Notices Issued	Feb - Apr	
MAR				
	PP	Tax Returns Due	Mar 15	
	PP	Tax Bills Due	Mar 31	2nd half installment
	RE	Tax Bills Due	Mar 31	2nd half installment
APR				
	PP	Appeal Deadline	Apr - June	20 days after notices are issued
	PP	Value Notices Issued	Apr - June	
MAY				
	RE	Appeal Deadline	May 1	Or 20 days after notices are mailed
NOV				
	RE	Tax Bills Issued	Nov - Dec	
	PP	Tax Bills Issued	Nov 1	
DEC				
	RE	Tax Bills Due	Dec 31	1st half installment
	PP	Tax Bills Due	Dec 31	1st half installment

Oregon

JAN				
	PP	Assessment Date	Jan 1	
	RE	Assessment Date	Jan 1	
FEB				
	PP	Tax Bills Due	Feb 15	2nd installment - discount if remainder paid

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	RE	Tax Bills Due	Feb 15	2nd installment - discount if remainder paid
MAR				
	PP	Tax Returns Due	Mar 1	Inventory exempt
MAY				
	RE	Tax Bills Due	May 15	3rd installment
	PP	Tax Bills Due	May 15	3rd installment
OCT				
	RE	Value Notices Issued	Oct 15-25	
	PP	Tax Bills Issued	Oct 15-25	
	RE	Tax Bills Issued	Oct 15-25	
NOV				
	PP	Tax Bills Due	Nov 15	1st installment. Discount if paid in full
	RE	Tax Bills Due	Nov 15	1st installment
DEC				
	PP	Appeal Deadline	Dec 31	
	RE	Appeal Deadline	Dec 31	

Pennsylvania

AUG

RE	Appeal Deadline	Aug 1	For most 3rd class counties
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SEPT

RE	Appeal Deadline	Sept 1	For most counties
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Pennsylvania Municipalities

JAN

RE	Tax Bills Issued	Jan - Mar	
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FEB

RE	Tax Bills Due	Feb - Apr	2% discount available
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Pennsylvania School Districts

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 State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
JULY				
	RE	Tax Bills Issued	July - Aug	
OCT				
	RE	Tax Bills Due	Oct - Nov	2% discount available
Pennsylvania, Philadelphia				
JAN				
	RE	Assessment Date	Jan 1	
FEB				
	RE	Tax Bills Due	Feb 28	Deadline for 1% discount
MAR				
	RE	Tax Bills Due	Mar 31	Gross tax amount
OCT				
	RE	Appeal Deadline	Oct 4	1st Monday of Oct
Pennsylvania, Pittsburgh				
JAN				
	RE	Tax Bills Issued	Jan 15	
	RE	Value Notices Issued	Jan 31	
FEB				
	RE	Tax Bills Due	Feb 28	City and School only . 2% disc. to 2/10
MAR				
	RE	Appeal Deadline	Mar 31	
APR				
	RE	Tax Bills Due	Apr 30	Alleghany County bills only. 2% disc. to 3/31
Rhode Island				
JAN				
	RE	Tax Returns Due	Jan 31	List of Accounts due to Assessor. Extensions avail. to Mar 15

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	PP	Tax Returns Due	Jan 31	
JULY				
	RE	Value Notices Issued	July	
AUG				
	RE	Tax Bills Due	Aug 1	
	PP	Tax Bills Due	Aug 1	
OCT				
	RE	Appeal Deadline	Oct - Dec	Varies by town
DEC				
	PP	Assessment Date	Dec 31	
	RE	Assessment Date	Dec 31	

South Carolina

JAN				
	RE	Appeal Deadline	Jan 14	90 days to appeal after notice issued
	PP	Assessment Date	Jan 1	Or fiscal close date
	RE	Tax Bills Due	Jan 15	
	PP	Tax Bills Due	Jan 15	Due January of following year
	RE	Assessment Date	Jan 1	
APR				
	PP	Tax Returns Due	Apr 30	Or 120 days from fiscal close date, Inventory Exempt
JUNE				
	RE	Value Notices Issued	June - July	Varies by Jurisdiction

South Dakota

MAR				
	RE	Value Notices Issued	Mar 1	
	RE	Appeal Deadline	Mar 11	Thursday before the 3rd Monday
APR				
	RE	Tax Bills Due	Apr 30	1st half installment

2010 Tax Calendar by State

STATE/LOCALE NAME

MONTH	TYPE	EVENT	EVENT DATE	COMMENT
OCT				
	RE	Tax Bills Due	Oct 31	2nd half installment
NOV				
	RE	Assessment Date	Nov 1	
Tennessee				
JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	
FEB				
	PP	Tax Bills Due	Feb 28	
	RE	Tax Bills Due	Feb 28	
MAR				
	PP	Tax Returns Due	Mar 1	Inventory exempt
APR				
	RE	Value Notices Issued	Apr - May	
JUNE				
	RE	Appeal Deadline	June	Deadline varies, 45 days after notices issued
OCT				
	PP	Tax Bills Issued	Oct	
	RE	Tax Bills Issued	Oct	

Texas

JAN				
	PP	Assessment Date	Jan 1	
	RE	Tax Bills Due	Jan 31	Gross tax bills
	RE	Assessment Date	Jan 1	
	PP	Tax Bills Due	Jan 31	Gross tax bills
APR				
	RE	Value Notices Issued	Apr - May	

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	PP	Tax Returns Due	Apr 15	Can request 30 day extension
MAY				
	PP	Appeal Deadline	May - June	30 days after notices are issued
	RE	Appeal Deadline	May 31	30 days after notices mailed
	PP	Value Notices Issued	May - June	
OCT				
	RE	Tax Bills Issued	Oct - Nov	
Utah				
JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	
FEB				
	PP	Tax Returns Due	Feb - Apr	Inventory exempt
JULY				
	RE	Value Notices Issued	July	Varies by county
SEPT				
	RE	Appeal Deadline	Sept	Varies by county
NOV				
	RE	Tax Bills Due	Nov 30	Partial payment may be made throughout year
	PP	Tax Bills Due	Nov 30	Partial payment may be made throughout year
Vermont				
APR				
	RE	Assessment Date	Apr 1	
	PP	Tax Returns Due	Apr 20	
	PP	Assessment Date	Apr 1	
MAY				
	RE	Appeal Deadline	May - June	Varies by jurisdiction

2010 Tax Calendar by State

STATE/LOCALE NAME

MONTH	TYPE	EVENT	EVENT DATE	COMMENT
JUNE				
	PP	Tax Bills Due	June - Aug	
	RE	Tax Bills Due	June - Aug	

Virginia

JAN				
	PP	Assessment Date	Jan 1	
	RE	Assessment Date	Jan 1 or July 1	Varies by jurisdiction
	PP	Tax Returns Due	Jan 31-Aug 1	Varies local option
	RE	Appeal Deadline	Jan - Dec	Varies by jurisdiction

Virginia, Alexandria City

JAN				
	RE	Assessment Date	Jan 1	
FEB				
	RE	Value Notices Issued	Feb	
APR				
	RE	Appeal Deadline	Apr 1	Administrative appeal
MAY				
	RE	Tax Returns Due	May 1	I&E filing deadline
JUNE				
	RE	Tax Bills Due	June 15	1st half installment
JULY				
	RE	Appeal Deadline	July 1	Board of Equalization
NOV				
	RE	Tax Bills Due	Nov 15	2nd half installment

Virginia, Arlington County

JAN				
	RE	Assessment Date	Jan 1	
	RE	Value Notices Issued	Jan	

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
MAR				
	RE	Appeal Deadline	Mar 1	Administrative appeal
APR				
	RE	Appeal Deadline	Apr 15	Board of Equalization
JUNE				
	RE	Tax Bills Due	June 15	1st half installment
OCT				
	RE	Tax Bills Due	Oct 5	2nd half installment

Virginia, Chesterfield County

JAN				
	RE	Value Notices Issued	Jan	
	RE	Assessment Date	Jan 1	
MAR				
	RE	Appeal Deadline	Mar 15	Administrative Appeal
APR				
	RE	Appeal Deadline	Apr 15	Board of Equalization
JUNE				
	RE	Tax Bills Due	June 5	1st half installment
DEC				
	RE	Tax Bills Due	Dec 5	2nd half installment

Virginia, City of Richmond

JAN				
	RE	Assessment Date	Jan 1	
	RE	Value Notices Issued	Jan	
FEB				
	RE	Appeal Deadline	Feb - Mar	Administrative appeal; 30 days after value notices issued
JUNE				

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	RE	Tax Bills Due	June 15	
	RE	Appeal Deadline	June 30	Board of Equalization
Virginia, Fairfax City				
JAN				
	RE	Assessment Date	Jan 1	
MAR				
	RE	Value Notices Issued	Mar	
	RE	Appeal Deadline	Mar - Apr	Administrative appeal; 30 days after value notices issued
MAY				
	RE	Appeal Deadline	May - June	Board of Equalization; 30 days after Administrative appeal decision
JUNE				
	RE	Tax Bills Due	June 5	1st half installment
AUG				
	RE	Tax Returns Due	Aug	I&E filing deadline
DEC				
	RE	Tax Bills Due	Dec 5	2nd half installment

Virginia, Fairfax County

JAN				
	RE	Assessment Date	Jan 1	
FEB				
	RE	Value Notices Issued	Feb - Mar	
APR				
	RE	Appeal Deadline	Apr	Administrative appeal
JUNE				
	RE	Appeal Deadline	June 1	Board of Equalization
JULY				
	RE	Tax Bills Due	July 28	1st half installment

2010 Tax Calendar by State

STATE/LOCALE NAME

MONTH	TYPE	EVENT	EVENT DATE	COMMENT
DEC				
	RE	Tax Bills Due	Dec 5	2nd half installment
Virginia, Henrico County				
JAN				
	RE	Assessment Date	Jan 1	
FEB				
	RE	Value Notices Issued	Feb	
APR				
	RE	Appeal Deadline	Apr	Board of Equalization; 7days after Administrative appeal decision
	RE	Appeal Deadline	Apr 1	Administrative appeal
MAY				
	RE	Tax Returns Due	May - June	I&E filing deadline; due 3 weeks from date of request
JUNE				
	RE	Tax Bills Due	June 5	1st half installment
DEC				
	RE	Tax Bills Due	Dec 5	2nd half installment

Virginia, Loudoun County

JAN				
	RE	Assessment Date	Jan 1	
FEB				
	RE	Value Notices Issued	Feb	
MAR				
	RE	Appeal Deadline	Mar	Administrative appeal
JUNE				
	RE	Appeal Deadline	June 1	Board of Equalization
	RE	Tax Bills Due	June 5	1st half installment
	RE	Tax Returns Due	June	I&E filing deadline

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
DEC				
	RE	Tax Bills Due	Dec 5	2nd half installment
Virginia, Newport News City				
JAN				
	RE	Assessment Date	Jan 1	Assessment effective July 1
MAY				
	RE	Appeal Deadline	May	Administrative appeal
	RE	Appeal Deadline	May - June	Board of Equalization
JUNE				
	RE	Tax Bills Due	June 5	1st half installment
JULY				
	RE	Value Notices Issued	July 1	
DEC				
	RE	Tax Bills Due	Dec 5	2nd half installment
Virginia, Norfolk City				
JAN				
	RE	Assessment Date	Jan 1	Assessment effective July 1
FEB				
	RE	Tax Returns Due	Feb 15	I&E filing deadline; request mailed in Dec
MAR				
	RE	Tax Bills Due	Mar 31	3rd Installment
MAY				
	RE	Appeal Deadline	May	Administrative appeal
JUNE				
	RE	Appeal Deadline	June	Board of Equalization
	RE	Tax Bills Due	June 5	4th Installment
SEPT				

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	RE	Tax Bills Due	Sept 30	1st Installment
DEC				
	RE	Tax Bills Due	Dec 5	2nd Installment
Virginia, Prince William County				
JAN				
	RE	Assessment Date	Jan 1	
MAR				
	RE	Value Notices Issued	Mar	
JULY				
	RE	Tax Bills Due	July 15	1st half installment
	RE	Appeal Deadline	July 1	Administrative appeal
AUG				
	RE	Appeal Deadline	Aug 1	Board of Equalization
DEC				
	RE	Tax Bills Due	Dec 1	2nd half installment
Virginia, Roanoke City				
JAN				
	RE	Assessment Date	Jan 1	
	RE	Value Notices Issued	Jan 1	Effective July 1
FEB				
	RE	Appeal Deadline	Feb	30 days after notices are issued
MAR				
	RE	Appeal Deadline	Mar - Apr	Board of Equalization
APR				
	RE	Tax Bills Due	Apr 5	1st half installment
OCT				
	RE	Tax Bills Due	Oct 5	2nd half installment

2010 Tax Calendar by State

STATE/LOCALE NAME

MONTH	TYPE	EVENT	EVENT DATE	COMMENT
Virginia, Roanoke County				
JAN				
	RE	Assessment Date	Jan 1	
	RE	Appeal Deadline	Jan	Administrative appeal; due by end of Jan
FEB				
	RE	Appeal Deadline	Feb - Nov	Board of Equalization
JUNE				
	RE	Tax Bills Due	June 5	1st half installment
DEC				
	RE	Tax Bills Due	Dec 5	2nd half installment

Virginia, Spotsylvania County

JAN				
	RE	Assessment Date	Jan 1	2-year cycles
FEB				
	RE	Appeal Deadline	Feb - Mar	Administrative appeal; 21 days after notices issued
	RE	Value Notices Issued	Feb 1	Every even year
MAR				
	RE	Appeal Deadline	Mar - Apr	Board of Equalization
JUNE				
	RE	Tax Bills Due	June 5	1st half installment
DEC				
	RE	Tax Bills Due	Dec 5	2nd half installment

Washington

JAN				
	RE	Assessment Date	Jan 1	
	PP	Assessment Date	Jan 1	

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
FEB				
	PP	Tax Bills Issued	Feb 14	
	RE	Tax Bills Issued	Feb 14	
APR				
	RE	Tax Bills Due	Apr 30	1st half installment
	PP	Tax Returns Due	Apr 30	Inventory exempt
	PP	Tax Bills Due	Apr 30	1st half installment
MAY				
	RE	Value Notices Issued	May - Nov	Issue date varies
	PP	Value Notices Issued	May - Nov	Issue date varies
JULY				
	PP	Appeal Deadline	July 1	or 30-60 days after notice
	RE	Appeal Deadline	July 1	or 30 days after notice
OCT				
	PP	Tax Bills Due	Oct 31	2nd half installment
	RE	Tax Bills Due	Oct 31	2nd half installment

Washington D. C.

JAN				
	RE	Assessment Date	Jan 1	
FEB				
	RE	Value Notices Issued	Feb	No later than Mar 1
MAR				
	RE	Tax Bills Due	Mar 31	1st half installment
APR				
	RE	Tax Returns Due	Apr 1	Required RE Income & Expense filing
	RE	Appeal Deadline	Apr 1	Administrative appeals
JULY				
	PP	Assessment Date	July 1	Personal property only

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	PP	Tax Bills Due	July 31	Tax payment due with return
	PP	Tax Returns Due	July 31	Inventory exempt
SEPT				
	RE	Tax Bills Due	Sept 15	2nd half installment
	RE	Appeal Deadline	Sept 30	Board of Real Property Assessments & Appeals, 45 days after Admin Appeal Notice Issued
West Virginia				
FEB				
	RE	Appeal Deadline	Feb	Varies by jurisdiction
MAR				
	RE	Tax Bills Due	Mar 1	2nd half installment
JULY				
	RE	Assessment Date	July 1	Varies by jurisdiction
	RE	Value Notices Issued	July - Jan	Varies by jurisdiction
	PP	Assessment Date	July 1	
SEPT				
	PP	Tax Returns Due	Sept 30	
OCT				
	RE	Tax Bills Due	Oct 1	1st half installment
	PP	Tax Bills Due	Oct 1	
Wisconsin				
JAN				
	RE	Tax Bills Due	Jan 31	
	PP	Assessment Date	Jan 1	
	RE	Assessment Date	Jan 1	
	PP	Tax Bills Due	Jan 31	
MAR				
	PP	Tax Returns Due	Mar 1	Inventory exempt
MAY				

2010 Tax Calendar by State

STATE/LOCALE NAME

<i>MONTH</i>	<i>TYPE</i>	<i>EVENT</i>	<i>EVENT DATE</i>	<i>COMMENT</i>
	RE	Appeal Deadline	May - Oct	Depending on Location
DEC				
	PP	Tax Bills Issued	Dec 1	
	RE	Tax Bills Issued	Dec 1	
Wisconsin, Madison				
APR				
	RE	Appeal Deadline	Apr 30	Last Friday of April
Wisconsin, Milwaukee				
MAY				
	RE	Appeal Deadline	May 17	3rd Monday of May
Wyoming				
JAN				
	PP	Assessment Date	Jan 1	
FEB				
	RE	Assessment Date	Feb 1	
MAR				
	PP	Tax Returns Due	Mar 1	Inventory exempt
APR				
	RE	Value Notices Issued	Apr	Varies by county
MAY				
	RE	Tax Bills Due	May 10	2nd half installment
	PP	Tax Bills Due	May 10	2nd half installment
JUNE				
	RE	Appeal Deadline	June	30 days after mailing of value notice
NOV				
	RE	Tax Bills Due	Nov 10	1st half installment
	PP	Tax Bills Due	Nov 10	1st half installment