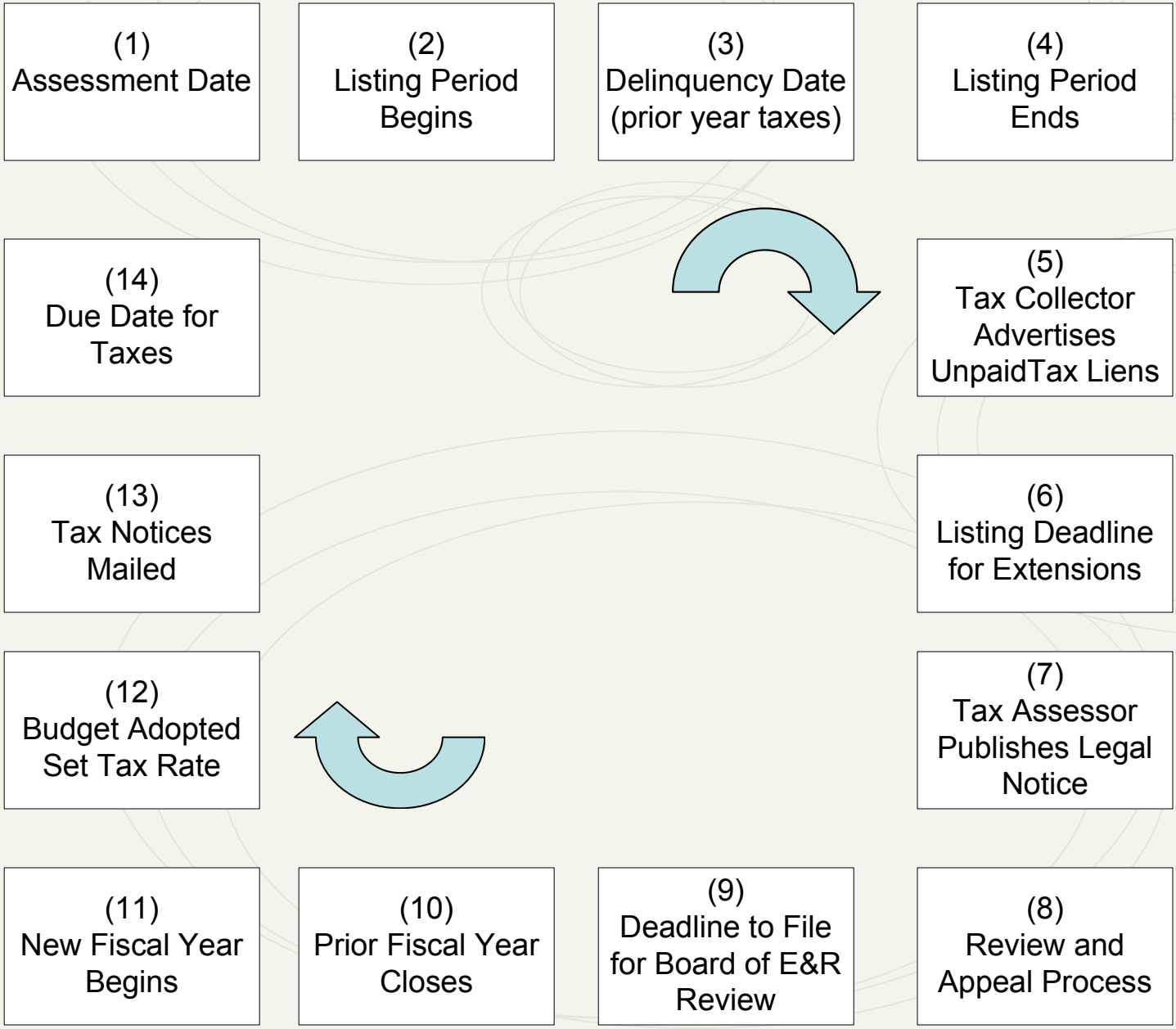


# Property Tax Cycle



## Property Tax Cycle

- (1) Assessment Date – ownership, value and location is determined as of January 1 for the current year..
- (2) Listing Period (Current Year) – Taxpayers submit to county assessor a list of all of their taxable property. Normally runs for 30 days (January 1 – January 31).
- (3) Delinquency Date – 2% interest accrues monthly on unpaid taxes. (January 6<sup>th</sup>) for prior year taxes.
- (4) Listing Period Ends – normally January 31 also last day for timely filing of abstracts and exemption, exclusion, or use value applications. Elderly or disable homestead exclusion deadline is (June 1<sup>st</sup>).
- (5) Tax collector advertises unpaid tax liens at least once between March 1 and June 30.
- (6) Deadline for taxpayers granted an extension is April 15<sup>th</sup>.
- (7) Notice of Board of Equalization and Review hearing dates, times and places including adjournment date and time will be published in the local newspaper in March.
- (8) Request for appeals must be in writing and received prior to the adjournment date of the Board of Equalization & Review.
- (9) Adjournment date is the deadline to for Board of Equalization & Review.
- (10) Prior fiscal year closes June 30. (Fiscal year runs from July 1 – June 30)
- (11) New fiscal year begins July 1.
- (12) Budget adopted and tax rate is set in June.
- (13) Tax notices are mailed in August.
- (14) Taxes are due September 1. Last day to pay without penalty is January 5.