

## **Important Dates & Deadlines**

The following is a list of major events and dates in the property tax system for county assessors. For those dates in the statutes which fall on a Saturday, Sunday or a legal holiday, the effective date is usually the following business day.

### **January**

**January 2** - the annual assessment date for both real and personal property

**January 15** - the last day for resort owners to submit a declaration to the county assessor for class 1c and 4c(5) resort classification.

### **February**

February 1<sup>st</sup> - Last day to apply for “Declaration for Class 4c(10), Seasonal Restaurant On a Lake”

### **March**

**March 31** - Last day to file a petition in the office of the district court administrator objecting to the current taxes on real property.

**March 31** - Last day the county treasurer will be mailing tax statements for owners of real and personal property, except manufactured homes (mobile homes).

### **March /April**

The county assessor will be mailing Notice of Valuation and Classification statements (Equalization Notices) to all property owners at least 10 days prior to the meeting of the Local Board of Appeal and Equalization held during the months of April and May.

### **April**

**April 1** -First day that local boards of review may meet.

**April 30** - Last day for a taxpayer to file a tax court petition relating to the objection of current taxes on real or personal property.

### **May**

**May 1** - Last day for a property owner to file an application for deferment of taxes and assessment for the next taxes payable year under the "Green Acres" law.

**May 1** – Last day to apply for the “2C Managed Forest Land Class”

**May 1** – Last day to apply for the “Market Value Exclusion on Homestead Property of Disabled Veterans”. Yearly applications are required for anyone considered NOT 100% Permanently Disabled.

**May 15** - Last day to pay the first half (or all if \$100 or less) of real property taxes or personal property taxes without penalty.

**May 29** - Last day for owners of manufactured homes (mobile homes) assessed as personal property to establish homestead and apply for homestead.

**May 31** - Last day for local boards of Appeal and Equalization to meet.

### **June**

The County Board of Appeal and Equalization meetings will be held sometime during the last 10 meeting days of June after the second Friday of the month. The actual date is on the Equalization notice.

### **July**

**July 1** - All assessments of personal and real property are final. No changes in values may be made after July 1 except as authorized by statute.

**July 1** - The day which some properties will become exempt and some become taxable for that year's assessment when acquired by a different entity.

**July 15** - The county treasurer will mail all the tax statements for owners of manufactured homes (mobile homes) before July 15th.

### **August**

**August 15** - Last day for a taxpayer to file a for Property Tax Refund, Form M-1PR

**August 31** - Last day to pay the first half (or all if \$50 or less) of personal property taxes on manufactured homes (mobile homes) without a penalty.

### **September**

**September 1** - Last day for a taxpayer to file a petition with the district court administrator regarding manufactured home valuation or taxes.

**September 30** - Deadline for landowners to submit an application for the Sustainable Forest Incentive Act to the Department of Revenue.

### **October**

**October 1** - Last day for persons who are either blind or permanently and totally disabled to apply to the County for the Class 1b: Special Homestead classification.

**October 15** - Last day to pay the second half of non-farm real property taxes for real property and personal property without penalty. This includes special assessments.

### **November**

**November 3** - Last day for a property owner to apply for deferment of taxes and assessment for the next taxes payable under the Open Space Law.

**November 15** - Last day to pay the second half of farm real property taxes without penalty.

**November 15** - Last day to pay the second half fo manufactured home (mobile home) personal property taxes without penalty.

### **December**

**December 1** - Last day for owners of real property to establish their homestead for the current assessment year.

**December 15** - Last day to apply for homestead for the current assessment year. Owner must own and occupy property by December 1st.