

TIMEFRAMES FOR EVALUATING YOUR APPEAL OPTIONS

Managing the tax assessment process across multiple jurisdictions can be such an overwhelming task for multiunit operators that many find it easier to pay the bills rather than appeal. However, when you consider that approximately 60% of all commercial real estate in America is over-assessed, not evaluating your options typically equates to leaving money on the table.

Luckily for Property Works clients, most of the information needed to manage the tax assessment process is already in our system. The trick is not missing the deadlines. Check out this state-by-state real property tax calendar to get a rough idea of how much lead time you have, then ask your Relationship Manager for details.

NOTE: The dates reported below are meant to provide a quick reference point. When Property Works' tax team begins work, all dates will be confirmed.

STATE	ASSESSMENT NOTICES ISSUED	APPEAL DEADLINES
Alabama	March – May	30 days from notice
Alaska	January – April	30 days from notice
Arizona	January – March	60 days from notice; no later than May 31
Arkansas	July	3rd Monday in August
California	June – August	September 15 – November 30
Colorado	May 1	June 1
Connecticut	January	February 17
Delaware	February 1	March 15
Florida	August	25 days following the date on the valuation notice
Georgia	April – July	June – August; 30–45 days after notices mailed
Hawaii	March 1 – 28	April 9
Idaho	June	4th Monday in June
Illinois	May – December	30 days after notices are issued; varies by jurisdiction
Indiana	Jan – December	Most due 45 days after value notice or tax bill is issued; varies by jurisdiction
Iowa	April 15	30 days after notices are issued; varies by jurisdiction
Kansas	February – March	March 31, Equalization Appeal Option December 20, Payment Under Protest option deadline
Kentucky	April	3rd Monday in May
Louisiana	August – September	August – September; 15 days from “Book Opening” date

Maine	July	December – February; 185 days after date of commitment
Maryland	December	December – February
Massachusetts	N/A	February 1, towns with quarterly payments October – December, towns with semi-annual payments
Michigan	N/A	February – March, varies by jurisdiction March 31, Michigan Tax Tribunal Appeals
Minnesota	N/A	March – April, City Board of Equalization April 30, In the year following the assessment date: MN Tax Court May – June, County Boards of Equalization
Mississippi	June – July	1st Monday in August
Missouri	April – June	June 15 – 3rd Monday in July for 1st class counties July 15 – 3rd Monday of July for non-1st class counties
Montana	N/A	1st Monday in June
Nebraska	May	June 30
Nevada	November – December	January 15
New Hampshire	October	March 1
New Jersey	N/A	April 1 – May 1, for communities in revaluation
New Mexico	January – May	January – June, 30 days after notices are mailed
New York	N/A	January – December; varies by jurisdiction October 24, Quarterly Installment
North Carolina		March – June, 30 days after mailing of value notice October 24, Quarterly Installment
North Dakota	March	March – April
Ohio	N/A	March 31
Oklahoma	February – April	February – March or 20 days after notices are mailed
Oregon	October 15 – 25	December 31
Pennsylvania	N/A	August – October; varies by jurisdiction
Rhode Island	July	October – December; varies by jurisdiction, but generally 90 days after tax due date
South Carolina	June – July	March – December; 90 days to appeal after notice issued (if no notice, can appeal at any time)
South Dakota	March 1	March 15 or Thursday before the 3rd Monday
Tennessee	April – May	June; deadline varies, but generally 45 days after notices issued
Texas	April – May	May – June; 30 days after notices mailed
Utah	July	August – September; varies by jurisdiction
Vermont	N/A	May – June
Virginia	N/A	January – December; varies by jurisdiction
Washington	May – November	July 1 or 30–60 days after notice
Washington D.C.	On or before March 1	April 1
West Virginia	July – January	February
Wisconsin	May – October	May – October
Wyoming	April	May – June or 30 days after notices are mailed