

Out of State Property Tax Appeal Calendar

State	Assessment Date	Tax Bill Issued	Appeal Deadline	State	Assessment Date	Tax Bill Issued	Appeal Deadline
Alabama	1-Oct	1-Oct	Jan-Dec, varies 30 days after value notice	Georgia, Fulton County	—	—	—
Alaska	1-Jan	15-May	Jan-Apr, 30 Days after value notices are issued	Hawaii	1-Jan	20-Jul	9-Apr
Alaska, Anchorage	—	15-May	Feb-Mar, 30 days after value notices are issued	Hawaii, Honolulu City/Co	Oct 1, Assessment date for next fiscal year	—	15-Jan
Arizona	Jan 1, varies by urisdiction	Sep, Supplementary valuation notice	Mar-May, 60 days after notices, no later May 31	Hawaii, Kauai	1-Oct	—	31-Dec
Arkansas	1-Jan	Mar	Aug 17, 3rd Monday in August	Hawaii, Maui	1-Jan	—	9-Apr
California	For information on California, check out our California Tax Calendar			Idaho	1-Jan	1-Nov	4th Monday in June
Colorado	1-Jan	1-Jan	1-Jun	Illinois	1-Jan	1-May	Jun-Dec, 30 days after notices are published
Connecticut	Oct 1, Assessment date for next fiscal year	Jul 1, beginning of fiscal year	Feb 20, towns can ask for ext. until Mar 20	Illinois, Cook County	1-Jan	1 Feb & Jul 1	Feb-Nov, 1st level-- 30 days after notices are published; Aug-Feb, 2nd level of appeal to Cook Co BOR
Delaware	1-Jan	1-Jul	—	Indiana	1-Jan	Apr	Jun 15, If notice assessment sent before May 1, if after or not at all deadline is Jun 15
Delaware, Kent County	Jun 1, Value notices not issued yearly unless changed	—	Jan 31, or 30 days from date of notice	Iowa	1-Jan	15-Aug	30-Apr
Delaware, New Castle	1-Jul	—	15-Mar	Kansas	1-Jan	Nov	Mar 31, or 30 days from the mailing date of value noptice. Equalization appeal option; Dec 20, payment under protest option.
Delaware, Sussex County	Jul 1, Value notices not issued yearly unless changed	—	28-Feb	Kentucky	1-Jan	Oct	May 18, 3rd Monday of May
Florida	1-Jan	1-Nov	Sep, 25 days after value notices are issued	Louisiana	Jan 1, All Parishes except Orleans Parish	Nov	Aug-Sep, 15 days from "Book Opening" date. Varies by Parish
Georgia	1-Jan	1-Sep	Jun-Aug, 30-45 days after notice mailed	Louisiana, New Orleans	1-Aug	—	15-Aug

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Maine	1-Apr	Jul-Aug	Dec-Feb, 185 days after date of commitment	Nevada	Jul 1, Value notices not issued yearly unless changed	15-Jul	15-Jan
Maryland	1-Jan	1-Jul	Feb 10, in cycle appeals: only 45 days after notice issued; Dec 31 ot of cycle appeals only	New Hampshire	Apr 1, Real Estate only	Nov, actual tax bills for seminannual	Mar 1, all jurisdictions require owner sign appeals
Massachusetts	1-Jan	Dec 31, Actual tax bills for quarterly towns	Feb 1, Towns with quarterly payments, Oct-Dec, Towns semi-annual payments	New Jersey	Oct 1, General - if request for I&E info made, taxpayer has 45 days; failure may result in loss of appeal rights	Jul	Apr 1, May 1 for communities in revaluation
Michigan	31-Dec	1 Jul & Nov 1	Feb-Mar, Local Boards of Review; May 31, Michigan Tax Tribunal appeals	New Mexico	1-Jan	Nov	Jan-Jun, 30 days after notices are mailed
Michigan, Detroit	—	—	Feb 1, Assessor review	New York City	5-Jan	1-Jun	Mar 1; Oct 24 for Petitions of Protective Writs
Michigan, Grand Rapids	—	—	Feb 1, Assessor review	New York, Buffalo	—	—	31-Dec
Minnesota	2-Jan	1-Apr	Mar-Apr, City boards of equalization for select municipalities only(until June for the rest), Apr 30, In the yr following assessment date: MN tax court,	New York, Nas-sau County	—	1-Jun	Jan-Mar Most deadlines in February, varies by city/village
Mississippi	Jan 1, can tax new equipment from Jan 1-Mar 1	Dec	Aug 3, 1st Mon in Aug, Appeal to County Board	New York, Suffolk County	—	—	Feb, Most deadlines in Feb, some in May & November, varies by city/village
Missouri	1-Jan	1-Nov	Jun 15, 3rd Monday in June for non-1st class counties, Jul 13, 2nd Monday of July for 1st class counties	New York, Westchester	—	—	Feb 19, Jun 17, Most deadlines in Feb & Jun, varies assessment date by city/village
Missouri, St. Louis	1-Jan	—	Jul 13, 2nd Monday in July	New York, White Plains	—	—	21-Jan
Montana	—	1-Nov	Jun 1, 1st Monday in June	New York, Yonkers	—	—	Nov
Nebraska	—	20-Dec	30-Jun	North Carolina	1-Jan	1-Aug	Apr 1, 30 days after mailing of value notice. If no tax returns due notice issued, appeal must be filed before board of Equalization adjourns(no earlier than April 1)
Nebraska - Douglas, Lancaster, Sarpy Co.	—	—	—	North Dakota	1-Feb	1-Dec	Mar-Apr
				Ohio	1-Jan	Dec-Feb	31-Mar

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Oklahoma	1-Jan	Nov-Dec	May 4, or 30 days after notices are mailed	Vermont	1-Apr	1-Jul	May-Jun, varies by jurisdiction
Oregon	1-Jan	Oct 15-25	31-Dec	Virginia	Jan 1 or Jul 1, varies by jurisdiction	1-Oct	Jan-Dec, Varies by Jurisdiction
Pennsylvania	—	1-Jan	Jul-Oct, Deadline vary by county	Virginia, Alexandria City	1-Jan	—	Mar 15, Administrative appeal; Jun 1, Board of Equalization
Pennsylvania Municipalities	—	Jan-Mar	—	Virginia, Arlington Co.	1-Jan	—	Mar 1, Administrative appeal; Apr 15, Board of Equalization
Pennsylvania School Districts	—	Jul-Aug	—	Virginia, Chesterfield Co.	1-Jan	—	Mar 15, Administrative Aappeal; Apr 15, Board of Equalization
Pennsylvania, Philadelphia	1-Jan	—	May 26, First level Assessor appeals; Oct 5, Board of Revision Taxes(Secon level) appeals. 1st Monday of Oct	Virginia, City of Richmond	30-Jun	—	Jul 31, a written appeal must be filed; Nov 30, An appeal may be filed with the Board of Review
Pennsylvania, Pittsburgh	—	15-Jan	31-Mar	Virginia, Fairfax City	1-Jan	—	Mar-Apr, Administrative appeal: 30 days after value notices issued; Jun 29, Board of equalization: 30 days after admin appeal decision
Rhode Island	31-Dec	15-Jun	Oct-Dec, Varies by town, 90 days after tax due date	Virginia, Fairfax Co.	1-Jan	—	May 1, Admin appeal; Jun 1, Board of Equalization
South Carolina	Dec 13, Value is effective for the following year	15-Oct	Jan 15, Jan 15 the following year(if no notice issued), or 90 days to appeal after notice issued.	Virginia, Henrico Co.	Jan 1 or Jul 1, varies by jurisdiction	—	Apr 1, Admin appeal after review by assessment staff recommendations fwd to the Board of RE Review&Equalization
South Dakota	1-Nov	1-Jan	Mar 12, Thursday before the 3rd Monday in Mar	Virginia, Loudoun Co.	1-Jan	—	Mar 4, Admin appeal; Jun 1, Board of Equalization
Tennessee	1-Jan	Jul-Oct	Jun, 45 days after notices issued	Virginia, Newport News City	Jul 1, Assessment effective July 1	—	Apr, Admin appeal; Sep 1, BOE
Texas	1-Jan	Oct-Nov	May 15, or 30 days after notices are issued	Virginia, Norfolk City	Jul 1, Assessment effective July 1	—	May 8, Admin appeal; May 31, BOE
Utah	1-Jan	1-Oct	Sep, Approx Sep 15, dates vary by county	Virginia, Prince Williams Co.	Jan 1,	—	Jun 1, Admin Appeal; Jul 1, BOE
				Virginia, Roanoke City	1-Jul	—	Feb 3, 30 days after notices are issued; Apr 2, BOE

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Virginia, Roanoke Co.	1-Jan	—	Jan 23, Admin appeal: due by end of Jan; Sep 13, BOE
Virginia, Spotsylvania Co.	Jan 1, Even years only	—	Feb 28, Admin appeal: 21 days after notices issued, even years only; Apr 30, BOE even years only
Washington	1-Jan	14-Feb	Jul 1, or 30-60 days after notice
Washington D.C.	1-Jan	1-Mar	Apr 1, first lvl assessor appeals; Sep 30, Board of Real Property Assessments & Appeals: 45 days after Notice issued; Sep 30 if no decision notice received.
West Virginia	Jul 1, Varies by jurisdiction		Feb, Varies by jurisdiction
Wisconsin	1-Jan	1-Dec	May-Oct, Depending on location
Wisconsin, Madison	—	—	Apr 30, varies based on value publication
Wisconsin, Milwaukee	—	—	May 20, 3rd Monday of May
Wyoming	1-Jan	1-Sep	May-Jun, 30 days after mailing of value notice