

Assessment Calendar

Date	Activity
January 1	Property valuation date for real and personal property.
March 1	Personal property assessment lists due to assessor's office; note statutory penalties if lists are returned late.
June 15	Last day for assessors to send impact notices (increases in assessed valuation notices) to taxpayers.
^{2nd} Monday in July ^{3rd} Monday in July	<p>Appeals to the Board of Equalization are due.</p> <p>Board of Equalization meets to hear valuation appeals by taxpayers.</p>
August/September	Appeals from the Board of Equalization may be made to the State Tax Commission. They must be made by September 30 or 30 days after the Board of Equalization decision, whichever is later. An appeal must be made to the Board of Equalization, with an adverse ruling, before the State Tax Commission may hear the appeal.
September 1	Tax rates must be set and certified to the county clerk by September 1 for all political subdivisions (taxing entities), except the county levy, which must be set and certified by September 20.
November/December	Tax bills are prepared and sent to taxpayers by the county collector.
December 31	Taxpayers have until December 31 to pay current taxes, after which they become delinquent and late fees accrue.