Out of State Property Tax Appeal Calendar

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

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Maine	Apr 1	Jul-Aug	Dec-Feb, 185 days after date of commitment
Maryland	Jan 1	Jul 1	Feb 10, in cycle appeals: only 45 days after notice issued; Dec 31 out of cycle appeals only
Massachusetts	Jan 1	Dec 31, Actual tax bills for quarterly towns	Feb 1, Towns with quarterly payments; Oct-Dec, Towns semi-annual payments
Michigan	Dec 31	1 Jul & Nov 1	Feb-Mar, Local Boards of Review; May 31, Michigan Tax Tribunal appeals
Michigan, Detroit	–	–	Feb 1, Assessor review
Michigan, Grand Rapids	–	–	Feb 1, Assessor review
Minnesota	Jan 2	Apr 1	Mar-Apr, City boards of equalization for select municipalities only (until June for the rest); Apr 30, In the year following assessment date: MN Tax Court
Mississippi	Jan 1, can tax new equipment from Jan 1-Mar 1	Dec	Aug 3, 1st Monday in Aug, Appeal to County Board
Missouri	Jan 1	Nov 1	Jun 15, 3rd Monday in June for non-1st class counties; Jul 13, 2nd Monday of July for 1st class counties
Missouri, St. Louis	Jan 1	–	Jul 13, 2nd Monday in July
Montana	–	Nov 1	Jun 1, 1st Monday in June
Nebraska	–	Dec 20	Jun 30
Nebraska - Douglas, Lancaster, Sarpy Co.	–	–	–

State	Assessment Date	Tax Bill Issued	Appeal Deadline
Nevada	Jul 1, Value notices not issued yearly unless changed	Jul 15	Jan 15
New Hampshire	Apr 1, Real Estate only	Nov, actual tax bills for semiannual	Mar 1, all jurisdictions require owner sign appeals
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
New Mexico	Jan 1	Nov	Jan-Jun, 30 days after notices are mailed
New York City	Jan 5	Jun 1	Mar 1; Oct 24 for Petitions of Protective Writs
New York, Buffalo	–	–	Dec 31
New York, Nassau County	–	Jun 1	Jan-Mar, Most deadlines in February, varies by city/village
New York, Suffolk County	–	–	Feb, Most deadlines in Feb, some in May & November, varies by city/village
New York, Westchester	–	–	Feb 19, Jun 17, Most deadlines in Feb & Jun, varies assessment date by city/village
New York, White Plains	–	–	Jan 21
New York, Yonkers	–	–	Nov
North Carolina	Jan 1	Aug 1	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)
North Dakota	Feb 1	Dec 1	Mar-Apr
Ohio	Jan 1	Dec-Feb	Mar 31

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Oklahoma	Jan 1	Nov-Dec	May 4, or 30 days after notices are mailed
Oregon	Jan 1	Oct 15-25	Dec 31
Pennsylvania	—	Jan 1	Jul-Oct, Deadline varies by county
Pennsylvania Municipalities	—	Jan-Mar	—
Pennsylvania School Districts	—	Jul-Aug	—
Pennsylvania, Philadelphia	Jan 1	—	May 26, First level Assessor appeals; Oct 5, Board of Revision Taxes (Second level) appeals. 1st Monday of Oct
Pennsylvania, Pittsburgh	—	Jan 15	Mar 31
Rhode Island	Dec 31	Jun 15	Oct-Dec, Varies by town, 90 days after tax due date
South Carolina	Dec 13, Value is effective for the following year	Oct 15	Jan 15, Jan 15 the following year (if no notice issued), or 90 days to appeal after notice issued
South Dakota	Nov 1	Jan 1	Mar 12, Thursday before the 3rd Monday in Mar
Tennessee	Jan 1	Jul-Oct	Jun, 45 days after notices issued
Texas	Jan 1	Oct-Nov	May 15, or 30 days after notices are issued
Utah	Jan 1	Oct 1	Sep, Approx. Sep 15, dates vary by county

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Vermont	Apr 1	Jul 1	May-Jun, varies by jurisdiction
Virginia	Jan 1 or Jul 1, varies by jurisdiction	Oct 1	Jan-Dec, Varies by jurisdiction
Virginia, Alexandria City	Jan 1	—	Mar 15, Administrative appeal; Jun 1, Board of Equalization
Virginia, Arlington Co.	Jan 1	—	Mar 1, Administrative appeal; Apr 15, Board of Equalization
Virginia, Chesterfield Co.	Jan 1	—	Mar 15, Administrative appeal; Apr 15, Board of Equalization
Virginia, City of Richmond	Jun 30	—	Jul 31, a written appeal must be filed; Nov 30, An appeal may be filed with the Board of Review
Virginia, Fairfax City	Jan 1	—	Mar-Apr, Administrative appeal: 30 days after value notices issued; Jun 29, Board of Equalization: 30 days after admin appeal decision
Virginia, Fairfax Co.	Jan 1	—	May 1, Admin appeal; Jun 1, Board of Equalization
Virginia, Henrico Co.	Jan 1 or Jul 1, varies by jurisdiction	—	Apr 1, Admin appeal after review by assessment staff recommendations forwarded to the Board of Review & Equalization
Virginia, Loudoun Co.	Jan 1	—	Mar 4, Admin appeal; Jun 1, Board of Equalization
Virginia, Newport News City	Jul 1, Assessment effective July 1	—	Apr, Admin appeal; Sep 1, BOE
Virginia, Norfolk City	Jul 1, Assessment effective July 1	—	May 8, Admin appeal; May 31, BOE
Virginia, Prince Williams Co.	Jan 1	—	Jun 1, Admin Appeal; Jul 1, BOE
Virginia, Roanoke City	Jul 1	—	Feb 3, 30 days after notices are issued; Apr 2, BOE

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Virginia, Roanoke Co.	Jan 1	—	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	Jan 1	Feb 14	Jul 1, or 30-60 days after notice
Washington D.C.	Jan 1	Mar 1	Apr 1, first level 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	Jan 1	Dec 1	May-Oct, depending on location
Wisconsin, Madison	—	—	Apr 30, varies based on value publication
Wisconsin, Milwaukee	—	—	May 20, 3rd Monday of May
Wyoming	Jan 1	Sep 1	May-Jun, 30 days after mailing of value notice

PARAMOUNT
PROPERTY TAX APPEAL

NEED HELP FILING?
858.225.1200

Paramount Property Tax Appeal Highlights

- $50B+ in Assessed Value Managed
- 45,000+ Property Tax Appeals Filed
- No Upfront Cost / Contingency Based Fee
- Commercial & Multifamily Property Types
- Professional Hearing Representation
- Advanced Database & Technology