



COUNTY ASSESSOR CRITICAL DATE CALENDAR

January 1 (7-38-7)

Property is assessed to the owner of record in its current condition as of this date. **(Re-calculate values for depreciation/appreciation)**

February/Last day of month: Cut off date for Application(s) for Head of Household or Veterans Exemption; Personal Property; Low Income Exemption.

March 1-15 (NOV/Prepare data to be mailed by April 1)

April 1 (7-38-20)

County Assessor mails a Notice of Value to Property owners. Thirty (30) days from Notice of Value = Cut off date for the Property owner to file a valuation protest with assessor.

June 15 (7-38-31)

County Assessors certify the County net taxable values to Property Tax Division (PTD) of the Department of Tax and Rev.

July 1 Sales Ratio studies due @ PTD (3.6.5.23)

August 1 (7-38-32)

Department of Taxation and Revenue (PTD) certifies the final Net Taxable Values to the Department of Finance and Administration for setting tax rates.

September 1 (7-38-33)

Cutoff date for Department of Finance and Administration to set tax rates.

September (7-38-34)

Board of County Commissioners approve Tax Mill Rates within five Business days of receipt of the Property Tax Rate - Setting Order from DFA.

October 1 (7-38-35)

Property tax schedule delivered to County Treasurer.

October 1 Final abstract/warrant due @ PTD

December 1 (Prepare Data for Livestock/Grazing/Business PP)