

Property Tax Due Dates & Appeal Deadlines

Date	State/Locality	Type	Event
Feb	Alaska, Anchorage	RE	Appeal Deadline - 30 days after value notices are issued
Feb 28	Colorado	RE	Tax Bills Due - 1st half installment.
Feb 1	Connecticut	RE	Tax Bills Due - 2nd half installment.
Feb 20	Connecticut	RE	Appeal Deadline
Feb 28	Florida	RE	Tax Bills Due - Deadline for 1% discount
Feb 20	Hawaii	RE	Tax Bills Due - 2nd half installment.
Feb 20	Honolulu City & County	RE	Tax Bills Due - 2nd installment.
Feb 1	Massachusetts	RE	Appeal Deadline - Towns with quarterly payment schedule
Feb 1	Massachusetts	RE	Tax Bills Due - 3rd Quarter installment.
Feb 6	Michigan	RE	Tax Bills Due - Winter bills due
Feb 1	Michigan, Detroit	RE	Appeal Deadline - Assessor review. 50% Assmt. Ratio.
Feb 1	Michigan, Grand Rapids	RE	Appeal Deadline - Assessor review. 50% Assmt. Ratio.
Feb 1	New Jersey	RE	Tax Bills Due - Quarterly installment.
Feb 1	North Dakota	RE	Assessment Date
Feb 15	Oregon	RE	Tax Bills Due - 2nd one-third installment.
Feb - Apr	Pennsylvania Municipalities	RE	Tax Bills Due - 2% discount available
Feb 28	Pennsylvania, Philadelphia	RE	Tax Bills Due - Deadline for 1% discount
Feb 28	Pennsylvania, Pittsburgh	RE	Appeal Deadline - Assmt. Ratio varies by jurisdiction from 2%-100%.
Feb 28	Pennsylvania, Pittsburgh	RE	Tax Bills Due - City and School only . 2% disc. to 2/10
Feb 28	South Carolina	RE	Appeal Deadline - 30 days to appeal after notice issued.
Feb 28	Tennessee	RE	Tax Bills Due - 40% Assmt. Ratio.
Feb-Mar	Virginia	RE	Appeal Deadline - varies by jurisdiction
Feb 14	Washington	RE	Tax Bills Issued
Feb	West Virginia	RE	Appeal Deadline
Feb 1	Wyoming	RE	Assessment Date
Feb 15	Idaho	PP	Tax Returns Due - Inventory exempt
Feb 20 - Apr 15	Louisiana	PP	Tax Returns Due - varies local option
Feb 20	Michigan	PP	Tax Returns Due - Inventory exempt
Feb 28	New Mexico	PP	Declarations Due - Inventory exempt
Feb - Apr	Utah	PP	Tax Returns Due - Inventory exempt
Feb - Apr	Wyoming	PP	Tax Returns Due - Inventory exempt
Mar - May	Arizona	RE	Appeal Deadline - 60 Days after notices no later May 31. 25% A.R.
March	Arkansas	RE	Tax Bills Issued - 20% Assmt. Ratio.
Mar 15	Delaware, New Castle County	RE	Appeal Deadline
Mar 1	Delaware, Sussex County	RE	Appeal Deadline

Mar 31	Florida	RE	Tax Bills Due - Gross tax amount.
Mar 1-15	Hawaii	RE	Value Notices Issued
Mar 1	Illinois, Cook County	RE	Tax Bills Due - 1st half installment.
Mar 1	Indiana	RE	Assessment Date - 33.3% Assmt. Ratio.
Mar 31	Iowa	RE	Tax Bills Due - 2nd half installment.
Mar 1	Kansas	RE	Value Notices Issued
Mar 31	Louisiana, New Orleans City	RE	Tax Bills Due
Mar 5-31	Michigan	RE	Appeal Deadline - 50% Assmt. Ratio.
Mar 31	Minnesota	RE	Appeal Deadline
Mar 31	Nebraska - Douglas, Lancaster, Sarpy Co.	RE	Tax Bills Due - 1st half installment.
Mar 2	Nevada	RE	Tax Bills Due - 4th installment due 1st Monday
Mar 1	New Hampshire	RE	Appeal Deadline
Mar 1	New York City	RE	Appeal Deadline
Mar 1	North Dakota	RE	Tax Bills Due - 1st half installment.
Mar 31	Ohio	RE	Appeal Deadline - 35% Assmt. Ratio.
Mar 31	Pennsylvania, Philadelphia	RE	Tax Bills Due - Gross tax amt. Assmt.Ratio varies by jurisd.2-100%
Mar 10	South Dakota	RE	Appeal Deadline
Mar 31	Washington D. C.	RE	Tax Bills Due - 1st half installment.
Mar 31	California	PP	Tax Returns Due - varies by County as late as 3rd Monday of May
Mar 1	Georgia	PP	Tax Returns Due -
Mar 15	Kansas	PP	Tax Returns Due - Inventory exempt
Mar 1	Massachusetts	PP	Tax Returns Due -
Mar 1	Missouri	PP	Tax Returns Due - Inventory exempt
Mar 15	Oklahoma	PP	Tax Returns Due -
Mar 1	Tennessee	PP	Tax Returns Due - Inventory exempt
Mar 1	Wisconsin	PP	Tax Returns Due - Inventory exempt
Apr 10	California	RE	Tax Bills Due - 2nd half installment
Apr 30	Colorado	RE	Tax Bills Due - Full amount.
Apr 15	Delaware, Kent County	RE	Appeal Deadline
Apr 9	Hawaii	RE	Appeal Deadline
Apr	Indiana	RE	Tax Bills Issued - 33.3% Assmt. Ratio.
Apr 1-15	Iowa	RE	Value Notices Issued
Mar 31 - Apr 15	Kansas	RE	Appeal Deadline - Appeal deadline varies by county. 11.5% Assmt. Ratio.
Apr	Kentucky	RE	Value Notices Issued
Apr 1	Maine	RE	Assessment Date
Apr-May	Missouri	RE	Value Notices Issued - Assmt. Ratio varies by property.
Apr 30	Nebraska	RE	Appeal Deadline
Apr 30	Nebraska	RE	Tax Bills Due - 1st half due for real estate only
Apr 1	New Hampshire	RE	Assessment Date - real estate only
Apr 1	New Jersey	RE	Appeal Deadline Assmt. - Ratio varies each year by jurisdiction.
Apr 4	North Carolina	RE	Appeal Deadline - or 30 days after mailing of value notice
Apr 8	North Dakota	RE	Appeal Deadline
Apr 30	Pennsylvania, Pittsburgh	RE	Tax Bills Due - Alleghany County bills only. 2% disc. to 3/31

Apr 30	South Dakota	RE	Tax Bills Due - 1st half installment.
Apr-May	Tennessee	RE	Value Notices Issued - 40% Assmt. Ratio.
Apr - May	Texas	RE	Value Notices Issued
Apr 1	Vermont	RE	Assessment Date
Apr 30	Washington	RE	Tax Bills Due - 1st half installment.
Apr 1	Washington D. C.	RE	Appeal Deadline
Apr 1	Washington D. C.	RE	Income & Exp Filing
Apr 29	Wisconsin, Madison	RE	Appeal Deadline - Last Friday of April
Apr	Wyoming	RE	Value Notices Issued
April 15	Alaska, Anchorage	PP	Tax Returns Due -
Apr 15	Colorado	PP	Declarations Due - Inventory exempt
Apr 1	Florida	PP	Tax Returns Due - Inventory & software exempt-25% non filing penalty
Apr 1	Maine	PP	Tax Returns Due - Inventory exempt
Apr 15	Maryland	PP	Tax Returns Due -
Apr 1	Mississippi	PP	Tax Returns Due - 10% penalty may be imposed for no rendition
Apr 30	Ohio	PP	Tax Returns Due -
Apr 30	South Carolina	PP	Tax Returns Due - Inventory exempt
Apr 14	Texas	PP	Tax Returns Due -
Apr 20	Vermont	PP	Tax Returns Due -
Apr 30	Washington	PP	Tax Returns Due - Inventory exempt
May	Alabama	RE	Appeal Deadline - 20% Assmt. Ratio.
May 15	Alaska, Anchorage	RE	Tax Bills Issued
May 1	Arizona	RE	Tax Bills Due - 2nd half installment.
May 1	Colorado	RE	Value Notices Issued
May - June	Georgia	RE	Value Notices Issued - 40% Assmt. Ratio.
May	Idaho	RE	Value Notices Issued
May 10	Indiana	RE	Appeal Deadline - 33.3% Assmt. Ratio.
May 10	Indiana	RE	Tax Bills Due - 1st half installment. 33.3% Assmt. Ratio.
May 5	Iowa	RE	Appeal Deadline
May 1	Massachusetts	RE	Tax Bills Due - 4th Quarter & 2nd half installment.
May 15	Minnesota	RE	Tax Bills Due - 1st half installment.
May 9	Missouri, City of St. Louis	RE	Appeal Deadline
May 31	Montana	RE	Tax Bills Due - 2nd half due for real estate only
May 1	New Jersey	RE	Tax Bills Due - Quarterly Installment.
May 1	Oklahoma	RE	Appeal Deadline - or 20 days after mailing notice. A.R.varies 11-15%
May 15	Oregon	RE	Tax Bills Due - 3rd one-third installment.
Jan - Mar	Pennsylvania Municipalities	RE	Tax Bills Issued
May 31	Texas	RE	Appeal Deadline - Or 30 days after mailing notice.
May 10	Utah	RE	Tax Bills Due - 2nd half installment.
May-June	Vermont	RE	Appeal Deadline - varies by local jurisdiction
May-June	Washington	RE	Value Notices Issued
May 20	Wisconsin, Milwaukee	RE	Appeal Deadline - 3rd Monday of May
May 10	Wyoming	RE	Tax Bills Due - 2nd half installment.

May 10	Arizona	PP	Tax Returns Due - Inventory exempt
May 31	Arkansas	PP	Tax Returns Due -
May 15	Indiana	PP	Tax Returns Due -
May 15	Kentucky	PP	Tax Returns Due -
May 1	Nebraska	PP	Tax Returns Due - Inventory exempt
Jun 15	Alaska, Anchorage	RE	Tax Bills Due
Jun 1	Colorado	RE	Appeal Deadline
Jun 15	Colorado	RE	Tax Bills Due - 2nd half installment.
Jun-Aug	Georgia	RE	Appeal Deadline - 21 -45 days after notice mailed. 40% Assmt. Ratio.
Jun 20	Idaho	RE	Tax Bills Due - 2nd half due for Real Estate only
Jun 28	Idaho	RE	Appeal Deadline - 4th Monday in June
Jun	Illinois	RE	Tax Bills Due - date may vary by county. 33.3% Assmt. Ratio.
Jun 20	Kansas	RE	Tax Bills Due - 2nd half installment.
Jun-Jul	Mississippi	RE	Value Notices Issued - Book opening avail. for review. Notices not gen. sent. 15% A.R.
Jun 15	Missouri	RE	Appeal Deadline - 3rd Mon. of June for 1st class counties.A.R.varies
Jun 7	Montana	RE	Appeal Deadline - First Monday in June. 4% Assmt. Ratio.
Jun 30	North Carolina, Winston Salem	RE	Appeal Deadline
Jun 20	Ohio	RE	Tax Bills Due - 2nd half installment.
Jun-Jul	South Carolina	RE	Value Notices Issued - Issued by March 1 if in a reval year. 6% Assmt. Ratio.
Jun	Tennessee	RE	Appeal Deadline - 40% Assmt. Ratio.
Jun-Jul	Vermont	RE	Tax Bills Due
Jun	Wyoming	RE	Appeal Deadline - 30 days after mailing of value notice
June 30	Alaska	PP	Tax Bills Due - 2nd half due for personal property only
Jul	Arkansas	RE	Value Notices Issued - 20% Assmt. Ratio.
Jul	Connecticut	RE	Tax Bills Issued - 70% Assmt. Ratio.
	County	RE	
Jul 1	Delaware, New Castle	RE	Assessment Date
Jul	Maine	RE	Value Notices Issued
Jul-Aug	Maine	RE	Tax Bills Issued
Jul	Maryland	RE	Tax Bills Issued - 40% Assmt. Ratio.
Jul-Sep	Michigan	RE	Tax Bills Due - Summer bills due
Jul 31	Nebraska - Douglas, Lancaster, Sarpy Co.	RE	Tax Bills Due - 2nd half installment.
Jul 1	Nevada	RE	Assessment Date
Jul 15	Nevada	RE	Tax Bills Issued
Jul 1	New Hampshire	RE	Tax Bills Due - 1st half installment, preliminary bill
Jul	New Jersey	RE	Tax Bills Issued - Assmt. Ratio varies each year by jurisdiction.
Jul 1	New York City	RE	Tax Bills Issued
Jul 1	Oregon	RE	Assessment Date
Jul - Aug	Pennsylvania School Districts	RE	Tax Bills Issued
Jul	Rhode Island	RE	Value Notices Issued

Jul	Utah	RE	Value Notices Issued
Jul 1	Washington	RE	Appeal Deadline - 30 -60 days after notice.
Jul 1	West Virginia	RE	Assessment Date
Jul -Jan	West Virginia	RE	Value Notices Issued
July 31	Montana	PP	Tax Bills Due - personal property bills only
Jul-Aug	Nevada	PP	Declarations Due - Inventory exempt
July 1	Washington D. C.	PP	Assessment Date - personal property only
July 30	Washington D. C.	PP	Tax Returns Due - Inventory exempt
Aug 1	Arkansas	RE	Appeal Deadline - 20% Assmt. Ratio.
Aug 1	Connecticut	RE	Tax Bills Due - 1st half installment. 70% Assmt. Ratio.
Aug	Florida	RE	Value Notices Issued - Dates may vary by County
Aug 20	Hawaii	RE	Tax Bills Due - 1st half installment.
Aug 20	Honolulu City & County	RE	Tax Bills Due - 1st installment.
Aug-Sep	Illinois, Cook County	RE	Tax Bills Due - 2nd half installment.
Aug-Sep	Louisiana	RE	Appeal Deadline - Assmt. Ratio:10% land,10% Res.Imps.,15% Comm.Imps
Aug-Sep	Louisiana	RE	Value Notices Issued - Assmt. Ratio:10% land,10% Res.Imps.,15% Comm.Imps
Aug 1	Maine	RE	Tax Bills Due
Aug 1	Massachusetts	RE	Tax Bills Due - 1st Quarter installment.
Aug	Mississippi	RE	Appeal Deadline - 1st Monday. Appeal to Cty Brd of Superv.15% Assmt. Ratio.
Aug 31	Nebraska	RE	Tax Bills Due - 2nd half due for real estate only
Aug 18	Nevada	RE	Tax Bills Due - 1st installment 3rd Monday.
Aug 1	New Jersey	RE	Tax Bills Due - Quarterly Installment.
Aug 1	Pennsylvania	RE	Appeal Deadline - For most 3rd class cntys. A.R.varies by jur.2-100%
Aug 1	Rhode Island	RE	Tax Bills Due
Aug	Utah	RE	Appeal Deadline
Aug 31	California	PP	Tax Bills Due - Aug. 31 or 60 days after they are issued, if after 8/31.
Aug 1	Oregon	PP	Tax Returns Due - Inventory exempt
Sep 30	Arizona	RE	Value Notices Issued - Supplementary valuation notice
Sep 15	California	RE	Appeal Deadline
Sep 30	Delaware	RE	Tax Bills Due
Sep	Florida	RE	Appeal Deadline - 25 Days from date of value notices issued.
Sep 9	Illinois	RE	Appeal Deadline - or 30 days after notice issued. 33.3% Assmt. Ratio
Sep 30	Iowa	RE	Tax Bills Due - 1st half installment.
Sep 30	Maryland	RE	Tax Bills Due - 40% Assmt. Ratio.
Sep 1	North Carolina	RE	Tax Bills Due - But not delinquent until 1/6 of following year.
Sep 1	Pennsylvania	RE	Appeal Deadline - For most counties. A.R.varies by jur. 2-100%.
Sep 15	Washington D. C.	RE	Tax Bills Due - 2nd half installment.
Sept 15	California	PP	Appeal Deadline -
Sept 30	West Virginia	PP	Tax Returns Due -
Oct	Alabama	RE	Tax Bills Issued - 20% Assmt. Ratio.
Oct 1	Alabama	RE	Assessment Date - 20% Assmt. Ratio.

Oct 10	Arkansas	RE	Tax Bills Due - 20% Assmt. Ratio.
Oct 1	Connecticut	RE	Assessment Date - 70% Assmt. Ratio.
Oct 15	Georgia, Fulton County	RE	Tax Bills Due - Issued various dates.Due 30-60 days after issued. 40% A.R.
Oct 1	Honolulu City & County	RE	Assessment Date
Oct	Kentucky	RE	Tax Bills Issued
Oct-Dec	Massachusetts	RE	Appeal Deadline - Towns with semi-annual pymt schedule
Oct 15	Minnesota	RE	Tax Bills Due - 2nd half installment.
Oct 31	Missouri	RE	Tax Bills Due - St. Joseph City
Oct 31	Missouri, Kansas City	RE	Tax Bills Due
Oct 6	Nevada	RE	Tax Bills Due - 2nd installment due 1st Monday
Oct 1	New Jersey	RE	Assessment Date - Pre Tax Year. Assmt. Ratio varies jurisdiction/yr
Oct 24	New York City	RE	Appeal Deadline - Petitions of Protective Writs.
Oct 15	North Dakota	RE	Tax Bills Due - 2nd half installment.
Oct 1	Oklahoma	RE	Tax Bills Issued - Assmt. Ratio varies by jurisd. from 11%-15%.
Oct 15-25	Oregon	RE	Tax Bills Issued
Oct 15-25	Oregon	RE	Value Notices Issued
Oct - Nov	Pennsylvania School Districts	RE	Tax Bills Due - 2% discount available
Oct 5	Pennsylvania, Philadelphia	RE	Appeal Deadline - 1st Mon. of Oct.
Oct 31	South Dakota	RE	Tax Bills Due - 2nd half installment.
Oct	Tennessee	RE	Tax Bills Issued - 40% Assmt. Ratio.
Oct	Texas	RE	Tax Bills Issued -
Oct 31	Washington	RE	Tax Bills Due - 2nd half installment.
Oct 1	West Virginia	RE	Tax Bills Due
Nov 1	Arizona	RE	Tax Bills Due - 1st half installment. 25% Assmt. Ratio.
Nov 1	Florida	RE	Tax Bills Issued
Nov 30	Florida	RE	Tax Bills Due - Deadline for 4% discount
Nov 10	Indiana	RE	Tax Bills Due - 2nd half installment. 33.3% Assmt. Ratio.
Nov	Louisiana	RE	Tax Bills Issued - Assmt. Ratio:10% land,10% Res.Imps.,15% Comm.Imps
Nov 1	Massachusetts	RE	Tax Bills Due - 1st half installment.
Nov 1	Massachusetts	RE	Tax Bills Due - 2nd Quarter installment.
Nov 30	Montana	RE	Tax Bills Due - 1st half for R.E.only. 4% Assmt. Ratio.
Nov-Dec	Nevada	RE	Value Notices Issued
Nov	New Hampshire	RE	Tax Bills Issued
Nov 15	Oregon	RE	Tax Bills Due - 1st one-third installment.
Nov 1	South Dakota	RE	Assessment Date
Nov 10	Utah	RE	Tax Bills Due - 1st half installment.
Nov 15- Dec 31	Wisconsin	RE	Tax Bills Issued
Nov 10	Wyoming	RE	Tax Bills Due - 1st half installment.
Nov 1	Connecticut	PP	Tax Returns Due - Inventory exempt
Nov 30	Nebraska	PP	Tax Bills Due - 1st half due for personal property only

Dec 31	Alabama	RE	Tax Bills Due - 20% Assmt. Ratio.
Dec 10	California	RE	Tax Bills Due - 1st half installment
Dec 31	Florida	RE	Tax Bills Due - Deadline for 3% discount
Dec 15	Honolulu City & County	RE	Value Notices Issued
Dec 20	Idaho	RE	Tax Bills Due - 1st half due for Real Estate only
Dec 20	Kansas	RE	Tax Bills Due - 1st half installment. 11.5% Assmt. Ratio.
Dec 31	Kentucky	RE	Tax Bills Due
Dec 31	Louisiana	RE	Tax Bills Due - Assmt. Ratio:10% land,10% Res.Imps.,15% Comm.Imps
Dec-Feb	Maine	RE	Appeal Deadline - 6 months after tax bill issued
Dec	Maryland	RE	Value Notices Issued - Tri-ennial in-cycle only. 40% Assmt. Ratio.
Dec 31	Maryland	RE	Appeal Deadline - Out of cycle appeals only
Dec 31	Michigan	RE	Assessment Date - 50% Assmt. Ratio.
Dec	Mississippi	RE	Tax Bills Issued - 15% Assmt. Ratio.
Dec 31	Missouri	RE	Tax Bills Due - Assmt. Ratio varies by property.
Dec 1	New Hampshire	RE	Tax Bills Due - 2nd half installment, actual bill
Dec 10	New Mexico	RE	Tax Bills Due - 33.3% Assmt. Ratio.
Dec 26	Ohio	RE	Tax Bills Issued
Jan 1	Ohio	RE	Assessment Date - 35% Assmt. Ratio.
Dec 31	Oklahoma	RE	Tax Bills Due - Assmt. Ratio varies by jurisd. from 11% -15%.
Dec 31	Oregon	RE	Appeal Deadline
Dec 31	Alabama	PP	Tax Returns Due - Inventory exempt
Dec 20	Idaho	PP	Tax Bills Due - personal property bills only
Dec 19	Oregon	PP	Tax Bills Due - 1st one-third installment.
Jan - Apr	Alaska	RE	Value Notices Issued
Jan 1	Alaska	RE	Assessment Date
Jan 15-31	Alaska, Anchorage	RE	Value Notices Issued
Jan - Mar	Arizona	RE	Value Notices Issued - 25% Assmt. Ratio.
Jan 1	Arizona	RE	Assessment Date - 25% Assmt. Ratio.
Jan 1	Arkansas	RE	Assessment Date - 20% Assmt. Ratio.
Jan 1	California	RE	Assessment Date
Jan 1	Colorado	RE	Assessment Date
Jan 1	Colorado	RE	Tax Bill Issued
Jan 1	Delaware, Kent County	RE	Assessment Date - Value Notices not issued yearly unless changed.
Jan 1	Delaware, Sussex County	RE	Assessment Date - Value Notices not issued yearly unless changed.
Jan 1	Florida	RE	Assessment Date
Jan 31	Florida	RE	Tax Bills Due - Deadline for 2% discount
Jan 1	Georgia	RE	Assessment Date - 40% Assmt. Ratio.
Jan 1	Hawaii	RE	Assessment Date
Jan 15	Honolulu City & County	RE	Appeal Deadline
Jan 1	Idaho	RE	Assessment Date
Jan 1	Illinois	RE	Assessment Date - 33.3% Assmt. Ratio.
Jan 1	Iowa	RE	Assessment Date
Jan 1	Kansas	RE	Assessment Date - 11.5% Assmt. Ratio.
Jan 1	Kentucky	RE	Assessment Date
Jan 1	Louisiana	RE	Assessment Date - Assmt. Ratio:10% land,10%

			Res.Imps.,15% Comm.Imps
Jan 1	Maryland	RE	Assessment Date - 40% Assmt. Ratio.
Jan-Feb	Maryland	RE	Appeal Deadline - 45 days after notice issued. 40% Assmt. Ratio.
Jan 1	Massachusetts	RE	Assessment Date
Jan 2	Minnesota	RE	Assessment Date
Jan 1	Mississippi	RE	Assessment Date - 15% Assmt. Ratio.
Jan 31	Mississippi	RE	Tax Bills Due - 15% Assmt. Ratio.
Jan 1	Missouri	RE	Assessment Date - Assmt. Ratio varies by property.
Jan 1	Montana	RE	Assessment Date - 4% Assmt. Ratio
Jan 1	Nebraska	RE	Assessment Date
Jan 15	Nevada	RE	Appeal Deadline
Jan 5	Nevada	RE	Tax Bills Due - 3rd installment due 1st Monday
Jan - Apr	New Mexico	RE	Appeal Deadline - 30 days after notices are mailed. 33.3% Assmt. Ratio.
Jan 1	New Mexico	RE	Assessment Date - 33.3% Assmt. Ratio.
Jan-Apr	New Mexico	RE	Value Notices Issued - 33.3% Assmt. Ratio.
Jan 5	New York City	RE	Assessment Date - 45% Assmt. Ratio.
Jan 15	New York, Nassau County	RE	Appeal Deadline - 3rd Tuesday of January
Jan 1	North Carolina	RE	Assessment Date
Jan 20	Ohio	RE	Tax Bills Due - 1st half installment.
Jan 1	Oklahoma	RE	Assessment Date - Assmt. Ratio varies by jurisd. from 11%-15%.
Jan 1	Pennsylvania, Philadelphia	RE	Assessment Date - Assmt. Ratio varies by jurisd. from 2%-100%.
Jan 15	Pennsylvania, Pittsburgh	RE	Tax Bills Issued - Assmt. Ratio varies by jurisdiction from 2%-100%.
Jan 31	Pennsylvania, Pittsburgh	RE	Value Notices Issued - Assmt. Ratio varies by jurisdiction from 2%-100%.
Jan 1	Rhode Island	RE	Assessment Date
Jan 1	South Carolina	RE	Assessment Date - 6% Assmt. Ratio.
Jan 15	South Carolina	RE	Tax Bills Due - Due following year. Delinquent 1/16. 6% Assmt. Ratio.
Jan 1	Tennessee	RE	Assessment Date - 40% Assmt. Ratio.
Jan 1	Texas	RE	Assessment Date
Jan 31	Texas	RE	Tax Bills Due - Gross tax bills.
Jan 1	Utah	RE	Assessment Date
Jan 1	Virginia	RE	Assessment Date - varies by jurisdiction
Jan 1	Washington	RE	Assessment Date
Jan	Washington D. C.	RE	Value Notices Issued - Triennial Reassessment
Jan 1	Washington D. C.	RE	Assessment Date - real estate only
Jan 1	Wisconsin	RE	Assessment Date
Jan 31	Wisconsin	RE	Tax Bills Due
Jan-Apr	Alaska	PP	Tax Returns Due -
Jan 1	California	PP	Assessment Date -
Jan 26 - 30	Montana	PP	Tax Returns Due - Inventory exempt
Jan 1	New Hampshire	PP	Assessment Date - Filing for Inventory tax only
Jan 31	North Carolina	PP	Tax Returns Due - Inventory exempt
Jan 31	Rhode Island	PP	Tax Returns Due -
Jan 31 -	Virginia	PP	Tax Returns Due - varies local option

Aug 1			
-------	--	--	--