

## Property Tax Calendar

Date	Action	Statutory Reference
<u>January</u>		
January 1	An annexation is effective for the purpose of general taxation on and after the first day of the next January.	40-51.2-16
January 1	Assessment date for valuation of centrally assessed railroad, airline, and utility property	57-05-01; 57-06-05; 57-32-02
January 1	County auditors to send public utility companies maps of political subdivisions	57-06-21
January 15	Railroad companies to send contact information to county auditors	57-05-07
<u>February</u>		
February 1	County auditor of each county shall mail to each railroad corporation an accurate map of assessment districts	57-05-06
February 1	County auditor shall provide each electric distribution, generation, and transmission tax company an accurate map of the county showing boundaries of each taxing district in the county	57-33.2-06
February 1	Assessment date for valuation of real property	57-02-11
February 1	Centrally assessed companies provide detailed listing of property located within each district of each county	57-06-21
February 15		
<u>March</u>		
	Notices mailed to property owners if true and full value is proposed to increase by \$3,000 or more and 10% or more from previous year (at least 15 days prior to meeting of local board of equalization)	57-02-53
March 31	Assessors duties completed for the current tax year	57-02-34
<u>April</u>		
April 1	Tax levy data report showing property tax increase by taxing district provided by Tax Commissioner to Legislative Management	57-20-04
April 1	Annual reports of railroads filed with Tax Commissioner	57-05-08
Second Monday	Township boards of equalization meet	57-09-01
Second Tuesday	City boards of equalization meet	57-11-01
April 15	Annual reports of public utility companies filed with the Tax Commissioner	57-06-06
April 15	If company fails to report as required, Tax Commissioner shall add 20% to assessed value of property unless extension received and granted	57-06-09
April 15	Each electric distribution, generation, and transmission tax company to file report of property location to county auditors	57-33.2-06
<u>May</u>		
May 15	Extension filing deadline for centrally assessed property, if granted	57-06
<u>June</u>		
June 1	Annual reports of electric distribution, generation, and transmission companies filed with the Tax Commissioner	57-33.2-07
June 10	County boards of equalization meet	57-12-01
June 15	Tax Commissioner completes tentative valuation of operative property of public utilities, railroads, and airlines	57-06-11; 57-05-01.1; 57-32-02
June 15	If company fails to report as required, State Board shall add additional 10% to assessed value of property	57-06-09
June 30	County auditors finalize abstract of assessments list and provide a copy to the Tax Commissioner	57-12-08
<u>July</u>		
Second Tuesday	SBOE meets to assess all taxable property required by law to be centrally assessed by the SBOE	57-13-02
<u>August</u>		
Second Tuesday	SBOE meets to examine and equalize assessments of locally assessed property	57-13-03
August 10	Taxing districts forward to the county auditor preliminary budgets and notice of the date, time, and location of the public hearing on their property tax levy	40-40-06, 57-15-02.2
August 31	County treasurer provides to the owner of each parcel of taxable property with a property tax amount of \$100 or more, a written notice containing information regarding the district budget, true and full value of the owner's property, and changes in estimated tax and tax levies	57-15-02.2

Aug/Sept	Municipalities anticipating levying less than \$100,000 publish statement of budget hearing not less than six days prior to the budget hearing.	40-40-06
<u>September</u>		
September 7	Earliest date for budget hearings for cities and park districts	40-40-06; 57-15-02.2
<u>October</u>		
October 7	Latest date for cities and park districts to hold budget hearings and adopt final budgets and tax levies	40-40-06
October 10	Cities and park districts send to the county auditor copies of final budgets and tax levies	40-40-10
October 10	County commission determines the amount of taxes to be levied for county purposes (must be determined by a date in October established by resolution or ordinance of the commission)	11-23-05
<u>November</u>		
November 1, 2018	Applications for abatement for 2016 property taxes, payable in 2017, filed with county	57-23-04
<u>December</u>		
December 10	County auditor delivers tax year property tax list to county treasurer	57-20-06
December 26	County treasurer mails property tax statements to property owners	57-20-07.1
December 31	SBOE sets tolerance level for purpose of February 1 assessment date	
December 31	Abstract of tax list submitted to Tax Commissioner	57-20-04
December 31	Tax levy data submitted to Tax Commissioner	57-20-04