



## **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)**