

2020 PropTax® Calendar

PERSONAL PROPERTY

State	Assessment Date	Return Date	File With	Extension	Taxability of Inventory	Appeal Date
ALABAMA	Oct 1	Dec 31 (1)	CO	N/A	Exempt	30 days/notice
ALASKA	Jan 1	Varies, Jan 15 - Apr 20	CO	N/A	Exempt by most juris.	30 days/notice
ARIZONA	Jan 1	Apr 1	CO	Up to 30 days *	Exempt	30 days/notice
ARKANSAS	Jan 1 / May 31	May 31	CO	N/A	Taxed	Aug - 3 rd Monday
CALIFORNIA	Jan 1	Apr 1	CO	May 7 †	Exempt	Sep 15 or Nov 30
COLORADO	Jan 1	Apr 15	CO	N/A	Exempt	Jun 30
CONNECTICUT	Oct 1	Nov 1	CI	Up to 45 days *	Exempt	Feb 20 - May extend to Mar 20
WASHINGTON DC	Jul 1	Jul 31 (2)	ST	Up to 3 months *	Exempt	N/A
DELAWARE	Exempt	N/A	N/A	N/A	N/A	N/A
FLORIDA	Jan 1	Apr 1	CO	30 days (3)	Exempt	Sep - 25 days/notice
GEORGIA	Jan 1	Apr 1	CO	N/A	Taxed	45 days/notice
HAWAII	Exempt	N/A	N/A	N/A	N/A	N/A
IDAHO	Jan 1	Mar 15	CO	N/A	Exempt	Jun - 4th Monday
ILLINOIS	Exempt	N/A	N/A	N/A	N/A	N/A
INDIANA	Jan 1	May 15	CO/TWP	N/A	Exempt	45 days/notice or tax bill
IOWA	Exempt	N/A	N/A	N/A	N/A	N/A
KANSAS	Jan 1 (4)	Mar 15	CO	Yes *	Exempt	May 15
KENTUCKY	Jan 1	May 15	CO	N/A	Taxed	3 rd Monday in May
LOUISIANA	Jan 1	Mar or Apr 1 (5)	CO	Up to 30 days *	Taxed	Aug - Sep, Varies by Jurisdiction
MAINE	Apr 1	Varies, Apr 1 - May 15	CI	30 days	Exempt	Dec - Mar, Varies by Jurisdiction
MARYLAND	Jan 1	Apr 15	ST	Jun 15	Exempt by most juris.	45 days/notice
MASSACHUSETTS	Jan 1	Mar 1 (6)	CI	Yes *	Taxed (7)	Feb - Jul, Varies by Jurisdiction
MICHIGAN	Dec 31 (8)	Feb 20 (9)	TWP/CI	N/A	Exempt	Mar, Varies by Jurisdiction
MINNESOTA	Exempt	N/A	N/A	N/A	N/A	N/A
MISSISSIPPI	Jan 1 / Mar 1	Apr 1	CO	N/A	Taxed	1st Monday in Aug
MISSOURI	Jan 1	Mar 1 / St Louis City Apr 1	CO	May †	Exempt	Jun - Jul, Varies by Jurisdiction
MONTANA	Jan 1	Mar 1	CO	N/A	Exempt	30 days/notice
NEBRASKA	Jan 1	May 1	CO	N/A	Exempt	Jun 30 or 30 days/notice

* Good cause needed with request.

† Request not needed. Penalty applied if filed past extension date.

- (1) **AL** - Returns filed after Dec 31 but prior to 3rd Monday in Jan will result in a \$5 fee added to tax receipt (Alabama Code, Sec. 40-7-19).
 (2) **DC** - Electronic filing required beginning with 2020 tax year return (due 7/31/2019).
 (3) **FL** - Request must be made in time for appraiser to consider request and act on it before Apr 1.
 (4) **KS** - Exemptions: BPP with "retail cost when new" \$1,500 or less per item. BPP acquired after 6/30/2006 by qualified purchase or lease.
 (5) **LA** - Later of April 1 or 45 days after receipt of form. Jefferson Parish - 45 days after receipt of form.
 (6) **MA** - Return must be received by Mar 1 (postmarks are not accepted).
 (7) **MA** - Inventory held by corp are exempt. Inventory held by unincorporated businesses are taxable.



Corporate Property Tax Solutions

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NEVADA	Jul 1	Jul 31	CO	30 days *	Exempt	Jan 15
NEW HAMPSHIRE	Exempt	N/A	N/A	N/A	N/A	N/A
NEW JERSEY	Exempt	N/A	N/A	N/A	N/A	N/A
NEW MEXICO	Jan 1	Last day of Feb	CO	N/A	Exempt	Apr 1 or 30 days/notice
NEW YORK	Exempt	N/A	N/A	N/A	N/A	N/A
NORTH CAROLINA	Jan 1	Jan 31	CO	Up to Apr 15 *	Exempt	30 days/tax bill
NORTH DAKOTA	Exempt	N/A	N/A	N/A	N/A	N/A
OHIO	Exempt	N/A	N/A	N/A	N/A	N/A
OKLAHOMA	Jan 1	Mar 15	CO	N/A	Taxed	30 days/notice
OREGON	Jan 1	Mar 15	CO/ST	N/A	Exempt	Dec 31
PENNSYLVANIA	Exempt	N/A	N/A	N/A	N/A	N/A
RHODE ISLAND	Dec 31	Jan 31	CI	Mar 15	Exempt	Oct - Dec, Varies by Jurisdiction
SOUTH CAROLINA	Dec 31 or fiscal close date	Apr 30 or 4th month after fiscal close	CO/ST	N/A	Exempt	90 days/notice
SOUTH DAKOTA	Exempt	N/A	N/A	N/A	N/A	N/A
TENNESSEE	Jan 1	Mar 1	CO	N/A	Exempt except raw materials	Apr - Jun, Before Jun BOE ends
TEXAS	Jan 1	Apr 15	CO	30 days	Taxed	May 15 or 30 days/notice
UTAH	Jan 1	May 15 / except SLC (10)	CO	N/A	Exempt	May 15 or 60 days/notice
VERMONT	Apr 1 (11)	Apr 20 (11)	CI	N/A	Taxed (11)	Apr - Jun, Varies by Jurisdiction
VIRGINIA	Jan 1	Varies, Jan 31 - May 15	CO	Varies	Exempt by most juris.	Dec 31 for prior 3 years
WASHINGTON	Jan 1	Apr 30	CO	N/A	Exempt	Jul 1 or 30 days/notice
WEST VIRGINIA	Jul 1	Aug 1 - Industrial / Sep 1 - Commercial	CO/ST	N/A	Taxed	Feb 1 or Feb 20
WISCONSIN	Jan 1	Mar 1	CI/ST	Up to Apr 1 *	Exempt	May - Oct, Varies by Jurisdiction
WYOMING	Jan 1	Mar 1	CO	Apr 1 (12)	Exempt	30 days/notice

- (8) **MI** - Exemptions: "Small Business Taxpayer Exemption". To qualify file Form 5076 by Feb 20 in first year claiming exemption. Eligible personal property = Combined TCV of all BPP owned, leased or used by owner or a related entity claiming exemption is less than \$80,000 within a tax collecting unit.
 (9) **MI** - Postmarks accepted language added to statute governing PP statements (MCL 211.19 - effective Dec 31, 2017) yet Form 632 does not reflect change.
 (10) **UT** - Salt Lake County return due within 60 days of receipt of Statement/PP Filing Notification. Statement/PP Filing Notification mailed in January/February.
 (11) **VT** - Inventory and assets taxable, but municipalities may elect full exemption. Springfield town uses Jan 1 assessment date and Jan 20 filing deadline.
 (12) **WY** - Requests must be made prior to Feb 15.

2020 Proptax® Calendar



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ALABAMA	Oct 1	30 days/notice
ALASKA	Jan 1	30 days/notice
ARIZONA	Jan 1	60 days/notice - Before May 31
ARKANSAS	Jan 1	Aug - 3 rd Monday
CALIFORNIA	Jan 1	Sep 15 or Nov 30
COLORADO	Jan 1	Jun 1
CONNECTICUT	Oct 1	Feb 20 - May extend to Mar 20
WASHINGTON DC	Jan 1	Apr 1
DELAWARE	Varies by Jurisdiction	Varies by Jurisdiction
FLORIDA	Jan 1	Sep - 25 days/notice
GEORGIA	Jan 1	45 days/notice
HAWAII	Varies by Jurisdiction	Varies by Jurisdiction
IDAHO	Jan 1	Jun - 4 th Monday
ILLINOIS	Jan 1	30 days/notice
INDIANA	Jan 1	45 days/notice or tax bill
IOWA	Jan 1	Apr 30
KANSAS	Jan 1	30 days/notice - Up to Mar 31
KENTUCKY	Jan 1	3 rd Monday in May

REAL PROPERTY

State	Assessment Date	Appeal Date
LOUISIANA	Jan 1	Aug - Sep, Varies by Jurisdiction
MAINE	Apr 1	Dec - Mar, Varies by Jurisdiction
MARYLAND	Jan 1	Jan 1 - Non-reassessment year; 45 days/notice - Reassessment year
MASSACHUSETTS	Jan 1	Feb - Jul, Varies by Jurisdiction
MICHIGAN	Dec 31	Feb - Mar, Varies by Jurisdiction
MINNESOTA	Jan 2	Mar - Jun
MISSISSIPPI	Jan 1	1 st Monday in Aug
MISSOURI	Jan 1	Jun - Jul, Varies by Jurisdiction
MONTANA	Jan 1	30 days/notice; Jun 1 in 2nd year of valuation cycle
NEBRASKA	Jan 1	Jun 30
NEVADA	Jul 1	Jan 15
NEW HAMPSHIRE	Apr 1	Mar 1
NEW JERSEY	Oct 1	Apr 1 or 45 days/notice
NEW MEXICO	Jan 1	Apr 1 or 30 days/notice
NEW YORK	Varies by Jurisdiction	Varies by Jurisdiction
NORTH CAROLINA	Jan 1	Apr, Varies by Jurisdiction
NORTH DAKOTA	Feb 1	Apr - Jun

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State	Assessment Date	Appeal Date
OHIO	Jan 1	Mar 31
OKLAHOMA	Jan 1	1 st Monday in May or 30 days/notice
OREGON	Jan 1	Dec 31
PENNSYLVANIA	Varies by Jurisdiction	Varies by Jurisdiction
RHODE ISLAND	Dec 31	Oct - Dec, Varies by Jurisdiction
SOUTH CAROLINA	Dec 31	Jan 15 - Non-reassessment year; 90 days/notice - Reassessment year
SOUTH DAKOTA	Nov 1	Mar - Thursday preceding 3rd Monday
TENNESSEE	Jan 1	Apr - Jun, Before Jun BOE ends
TEXAS	Jan 1	May 15 or 30 days/notice
UTAH	Jan 1	Sep 15 or 45 days/notice
VERMONT	Apr 1	Apr - Jun, Varies by Jurisdiction
VIRGINIA	Jan 1 / Jul 1, Varies by Jurisdiction	Varies by Jurisdiction
WASHINGTON	Jan 1	Jul 1 or 30-60 days/notice
WEST VIRGINIA	Jul 1	Feb 1 or Feb 20
WISCONSIN	Jan 1	Apr - Oct, Varies by Jurisdiction
WYOMING	Jan 1	Apr - Jun, 30 days/notice

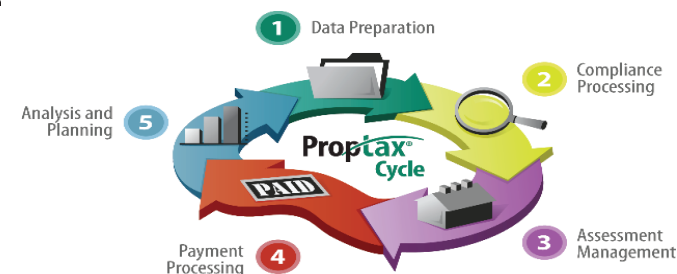
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Proptax®
Calendar

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