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REAL & PERSONAL PROPERTY TAXATION: Summary of Compliance & Appeal Due Dates

ST = State, CO = County, CI = City, TWP = Township

State	PERSONAL PROPERTY						REAL PROPERTY	
	Assmt Date	Return Due Date	File With	Extension	Taxability of Inventory	Appeal Date	Assmt Date	Appeal Date
ALABAMA	Oct. 1	12-31 ****	CO	N/A	Exempt	10 days/notice	Oct. 1	10 days/notice
ALASKA	Jan. 1	01-15/04-20	CI	N/A	Maybe Exempt	30 days/notice	Jan. 1	30 days/notice
ARIZONA	Jan. 1	04-01	CO	30 days	Exempt	20 days/notice	Jan. 1	60 days/notice
ARKANSAS	Jan. 1	05-31	CO	N/A	Taxed	3rd Mon. in Aug.	Jan. 1	Aug.
CALIFORNIA	Jan. 1	04-01*****	CO	May 7	Exempt	July 2-Sep. 15	Jan. 1	July-Sep. 15
COLORADO	Jan. 1	04-15	CO	10/20 days	Exempt	Jun. 30	Jan. 1	May 27 (by mail)
CONNECTICUT	Oct. 1	11-01	CI	45 days	Exempt	Feb. 20	Oct. 1	Feb. 20
WASHINGTON DC	Jul. 1	07-31	ST	3 months	Exempt	Apr. 1	Jan. 1	Apr. 1
DELAWARE	Exempt	N/A	N/A	N/A	N/A	N/A	Varies	Varies
FLORIDA	Jan. 1	04-01	CO	N/A	Exempt	25 days/notice	Jan. 1	25 days/notice
GEORGIA	Jan. 1	03-1/4-1	CO	N/A	Taxed	30/45 days/notice	Jan. 1	Mar.-Apr.
HAWAII	Exempt	N/A	N/A	N/A	N/A	N/A	Jan. 1	Apr. 9
IDAHO	Jan. 1	03-15	CO	N/A	Exempt	4th Mon. in June	Jan. 1	4th Mon. in June
ILLINOIS	Exempt	N/A	N/A	N/A	N/A	N/A	Jan. 1	30 days/notice
INDIANA	Mar. 1	05-15	TWP	up to 30 days	Exempt but file	45 days/notice	Mar. 1	45 days/notice
IOWA	Exempt	N/A	N/A	N/A	N/A	N/A	Jan. 1	20 days/notice
KANSAS	Jan. 1	03-15	CO	Varies	Exempt	May 15	Jan. 1	30 days/notice
KENTUCKY	Jan. 1	05-15	CO/CI	N/A	Taxed	1st Mon May + 12 days	Jan. 1	May
LOUISIANA	Jan. 1	03-01/04-01	PARISH	May 1 (Jeff. No)	Taxed	Early August	Jan. 1	Aug.-Sep.
MAINE	Apr. 1	Varies-4/15 to 5/1	CI	N/A	Exempt	60 days/notice	Apr. 1	Varies
MARYLAND	Jan. 1	04-15	ST	June 15	Varies	45 days/notice	Jan. 1	45 days/notice
MASSACHUSETTS	Jan. 1	03-01	CI	N/A	Corp's only Exempt	3 Months/notice	Jan. 1	Oct.-Jan.
MICHIGAN	Dec. 31	01-31	TWP/CI	Feb. 20	Exempt	2nd Mon. March	Dec. 31	March
MINNESOTA	Exempt	N/A	N/A	N/A	N/A	N/A	Jan. 2	Feb.-Apr.
MISSISSIPPI	Mar. 1	04-01	CO	N/A	Taxed	Early August	Jan. 1	Jul.-Aug.
MISSOURI	Jan. 1	03-01	CO/St. L.	May 1	Exempt	June (St. L. May)	Jan. 1	June
MONTANA	Jan. 1	02-28 ***	CO	Mar. 15	Exempt	30 days/1 Mon Jun	Jan. 1	30 days/notice
NEBRASKA	Jan. 1	05-01	CO	N/A	Exempt	June 30	Jan. 1	June 30
NEVADA	Jul. 1	07-31	CO	N/A	Exempt	Jan. 15	Jul. 1	Jan. 15
NEW HAMPSHIRE	Exempt	N/A	N/A	N/A	N/A	N/A	Apr. 1	Sept.
NEW JERSEY	Exempt	N/A	N/A	N/A	N/A	N/A	Oct. 1	Apr. 1
NEW MEXICO	Jan. 1	02-28	CO	N/A	Exempt	30 days/notice	Jan. 1	Jan.-Apr.
NEW YORK	Exempt	N/A	N/A	N/A	N/A	N/A	Mar. 1	May
NORTH CAROLINA	Jan. 1	01-31	CO	Up to April 15th	Exempt	15 days/notice	Jan. 1	Apr.
NORTH DAKOTA	Exempt	N/A	N/A	N/A	N/A	N/A	Feb. 1	April
OHIO	Jan. 1 *	04-30	ST	Jun. 15	Taxed	30 days/notice	Jan. 1	Mar. 31
OKLAHOMA	Jan. 1	03-15	CO	N/A	Taxed	20 days/notice	Jan. 1	20 days/notice
OREGON	Jan. 1	03-01	CO	April 15th	Exempt	Dec. 31	Jan. 1	Dec. 31
PENNSYLVANIA	Exempt	N/A	N/A	N/A	N/A	N/A	Jul-Sep.	Feb.-Sept.
RHODE ISLAND	Dec. 31	Varies - 1/31	CI	39522	May be Exempt	90 days from 1st tax bill due date	Dec. 31	Varies
SOUTH CAROLINA	Dec. 31 *	04-30 **	ST	N/A	Exempt	90 days/notice	Dec. 31	90 days/notice
SOUTH DAKOTA	Exempt	N/A	N/A	N/A	N/A	N/A	Nov. 1	March
TENNESSEE	Jan. 1	03-01	CO	N/A	Exempt	June 1	Jan. 1	45 days/notice
TEXAS	Jan. 1	04-15	CO	30/45 days	Taxed	Latter of 30 days or June 1	Jan. 1	May
UTAH	Jan. 1	02-01 ***	CO	Varies (Some no)	Exempt	30 days/notice	Jan. 1	45 days/notice
VERMONT	Apr. 1	Varies-2/15 to 4/20	CI	N/A	Maybe Exempt	14 days/notice	Apr. 1	May-Jul.
VIRGINIA	Jan. 1	Varies-2/1 to 5/1	CO/CI	Varies	Maybe Exempt	Varies	Jan. 1	30 days/notice
WASHINGTON	Jan. 1	04-30	CO	Yes- file appl	Exempt	Jul. 1	Jan. 1	Jul. 1
WEST VIRGINIA	Jul. 1	10-01	CO	N/A	Taxed	Feb. 1-Mar.	Jul. 1	Feb.-Mar.
WISCONSIN	Jan. 1	03-01	ST/CI	April 1	Exempt	2nd Mon May + 30 Days	Jan. 1	Varies
WYOMING	Jan. 1	03-01	CO	April 1	Exempt	30 days/notice	Jan. 1	30 days/notice

*If on a Fiscal Year other than calendar year, lein date is previous Fiscal Year End. **On Fiscal Year filers, return is due the last day of the 4th month after Fiscal Year end. ***Or 30 days after receipt of the return.

****No penalty may be assessed until third Monday in January if rendition is not received by that date. Assessor may charge \$5 demand fee. *****No penalty may be assessed until April 30.

Notice and appeal dates can vary greatly by jurisdiction and should always be verified by the tax professional. This calendar should be used as a guideline only.

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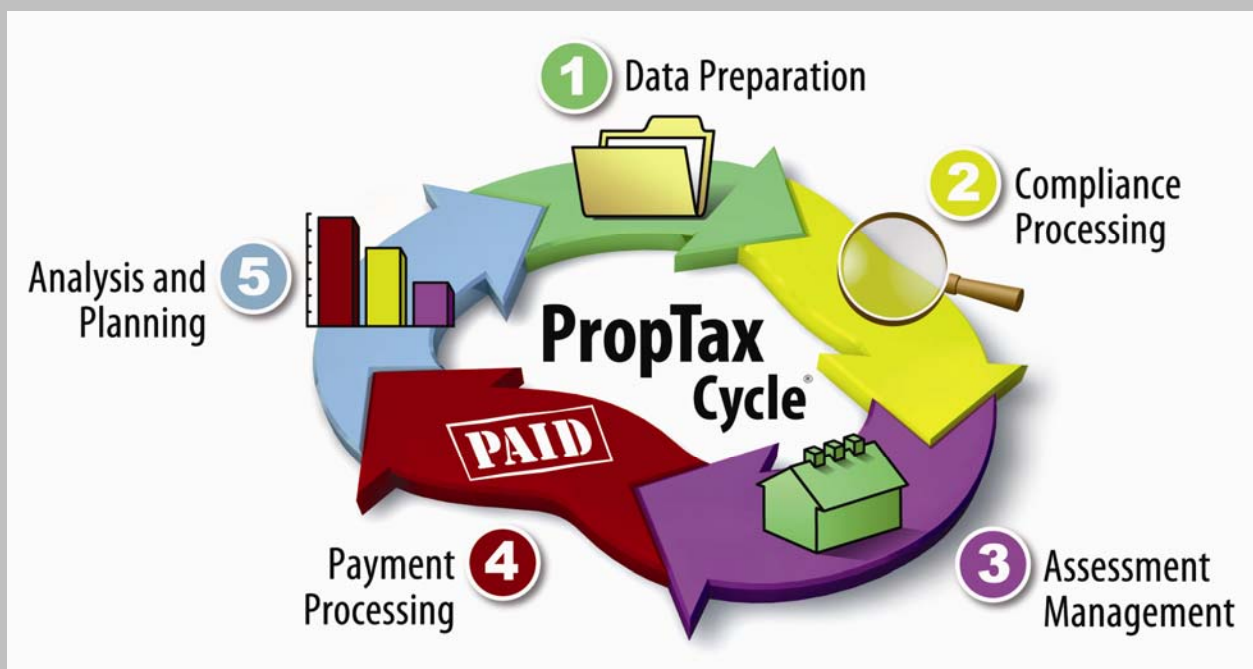
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