

TAX YEAR CALENDAR

January 1	Valuation Date - Property subject to taxation shall be valued as of Jan 1st of each year. ¹
February 28	Last day to file report with State Assessed Property Bureau without an extension.
	Last day to submit personal property rendition.
March 31	Last day to file report with State Assessed Property Bureau with authorized extension.
April 1	County Assessor mails Notice of Value ²
May 1	Last day for State Assessed Property Bureau to mail out notices of value (7-38-20).
	Last Day to submit exemptions for the current tax year.
	Last day to submit grazing leases and/or applications for agricultural or grazing status.
	Last day to contest property valuation stated on Notice of Value. ³
June 1	State Assessed Property Bureau to certify values to each county assessor with breakdown of protested/unprotested valuation (7-38-30).
June 15	County Assessors to certify values to State Assessed Property Bureau (7-38-31).
June 30	Certify estimates of value to Department of Finance and Administration (DFA) (7-38-32).
August 1	State Assessed Property Bureau certify final values to DFA (7-39-33).
September 1	DFA sets tax rates (7-38-33).
October 1	Assessors submit abstracts to State Assessed Property Bureau (Central Assessment) and Property Tax Schedule to county treasurer (7-38-36).
November 10	First half taxes are due.
December 10	Last day to pay first half taxes without interest (7-38-49).
December 31	State Assessed Property Bureau compiles final valuation statistics and submits to DFA.
January 10 Year 2	Last day to file "Claim for Refund" in District Court.
April 10 Year 2	Second half taxes are due.
May 10 Year 2	Last day to pay second half without interest (7-38-49).

1) Some exceptions for livestock & personal property may apply.

2) April 1st is the target date for the mailing. Under some circumstances the NOV may be mailed at a later date between April 1st and May 1st.

3) The deadline is 30 days after the official mailing date of the NOV (typically May 1st)