## **Important Property Tax Dates**

January 1 <sup>st</sup>	<ul> <li>Lien Date; establishment of ownership, value, and the time when the taxes become a lien on the property</li> <li>First day to file affidavits and claims for exemptions for real property (homeowner's, religious, welfare, disabled veterans, etc.)</li> </ul>
February 1 <sup>st</sup>	<ul> <li>Second installment of secured property taxes DUE (delinquent after April 10<sup>th</sup>)</li> </ul>
February 15 <sup>th</sup>	<ul> <li>Last day for timely filing of affidavits and claims for exemptions</li> </ul>
March 1 <sup>st</sup>	<ul> <li>Business property statements due (delinquent after May 7<sup>th</sup>)</li> </ul>
April 10 <sup>th</sup>	<ul> <li>SECURED SECOND INSTALLMENT BECOMES DELINQUENT (a U.S. postmark is considered timely). A 10% penalty &amp; a \$20.00 cost is added at 5:01 p.m.</li> <li>Annual payment on the Installment of Redemption is due (back tax payment plans). Must be paid along with 2<sup>nd</sup> installment to avoid default of pay plan.</li> </ul>
May 7 <sup>th</sup>	<ul> <li>Business property statements DUE to Assessor's office</li> </ul>
June 30 <sup>th</sup>	<ul> <li>Last day of the property tax year (fiscal year)</li> <li>Delinquent property taxes become defaulted at 5:00p.m. for nonpayment of taxes. If delinquent taxes are not paid in full, the property is subject to the power of sale after 5 years. Last day to open a payment plan of redemption on those parcels in their fifth year of delinquency.</li> </ul>
July 1 <sup>st</sup>	<ul> <li>First day of property tax year (fiscal year)</li> </ul>
July 2 <sup>nd</sup>	<ul> <li>Assessment appeals filing period for regular-period assessments begins</li> </ul>
August 31 <sup>st</sup>	<ul> <li>Unsecured taxes are DUE. If unpaid, they become delinquent after 5:00 p.m. (close of business) and subject to a 10% penalty. Unsecured lien process commences after delinquency date.</li> </ul>
September 15 <sup>th</sup>	<ul> <li>Last day to file assessment appeals</li> </ul>
November 1 <sup>st</sup>	<ul> <li>First installment of secured taxes is DUE (delinquent after 5:00p.m. on Dec 10<sup>th</sup>)</li> </ul>
December 10 <sup>th</sup>	<ul> <li>SECURED FIRST INSTALLMENT BECOMES DELINQUENT AFTER 5:00p.m. (U.S. Postmark on or before December 10<sup>th</sup> is considered timely payment). A 10% penalty is added to each delinquent parcel.</li> </ul>