



TERRA FIRMA
GLOBAL PARTNERS

IMPORTANT TAX DATES

January 1	Lien Date - date for valuation, date taxes attach to property as a lien
January 2	Exempt entities; first day to file affidavit and claim for exemption (delinquent 5 p.m. on February 15)
January 2	Churches and Churches with schools; first day to file affidavit and claim for Church or Religious exemption (delinquent 5 p.m. on February 15)
January 2	Homeowners Veterans, Disabled veterans; first day to file affidavit and claim for exemption (delinquent 5 p.m. on February 15)
February 1	Second installment secured property taxes due (delinquent April 10)
February 15	Commercial fishing vessel and historical aircraft exemption claim forms due.
February 15	Exempt entities; affidavits and claim forms dues
February 15	Churches and churches with schools; affidavits and claim forms due
April 1	Property statements due (delinquent after May 7 or Assessor's date)
April 10	Property owners; second installment of current year tax due
May 7	Final filing date for property statements
July 1	Assessors complete local roll and deliver to auditor
July 2 - November 30	Assessment Appeals filing period for regular-period assessments. Most other assessments must be appealed 60 days after notice.
July 31	Last day for tax collectors to issue unsecured tax bills
August 1	Commercial fishing vessel and historical aircraft exemption claim forms due for partial exemption.
August 31	Unsecured taxes due; delinquent after 5 p.m.
November 1	First installment of secured taxes due (delinquent Dec. 10)
November 30	Last day to file assessment appeals
December 10	Property owners; first installment of current year tax due