## Basic Timeline of Assessment Cycle

Jan 2 **Assessment date** for both real and personal property.

Jan 2 Date by which **personal property** (manufactured homes, park trailers, travel trailers, and improvements) **must be classified as taxable or exempt**.

Jan 15 Last day for owners to submit for class 1c **resort** or 4c(5) **classification**.

Feb 1 Last day for **local assessors to deliver assessment records to the county assessor**.

Feb 1 Last day to **file for exemption** from taxation with the assessor.

Feb 15 Last day for assessor to **notify township and city clerks of Local Board dates**.

Mar – Apr **Valuation notices** are mailed. (Must be 10 days prior to Local Board meeting.)

Mar 31 Last day to mail **tax statements** for all real and personal property, except manufactured homes.

Apr 1 – May 31 **Local Boards of Appeal and Equalization** are convened.

Apr 1 Submission 1, “**Spring Mini**” abstract of assessment is due to Commissioner of Revenue.

Apr 15 – Jun 30 **State Board of Equalization** is convened.

Apr 30 Last day to file **Tax Court** petition for dispute over value that affects the taxes payable in the current year.

May 1 Last day to file **application for class 4c(3)ii** non-profit community service oriented organization for the current assessment year.

May 1 Last day to file **application for Green Acres** for the current assessment year.

May 1 Last day for assessor to return **manufactured home assessment books to auditor**.

May 1 Last day to file **application for class 2c Managed Forest Land**.

May 15 **First half real property taxes due** (except for class 1c or 4c seasonal commercial and some class 3a commercial property which has until May 31).

May 29 Last day for owners of **manufactured homes** assessed as personal property to establish and **apply to assessor for homestead treatment**.

June (or before) The assessor must **notify the Commissioner of Revenue of any changes made to the Spring Mini Abstract** within 10 days of the final action of the Local Boards and within 5 days of the County Boards.

June 1 Last day to file **application for Metropolitan Agricultural Preserves.** (Except for 2010, the date is August 1.)

June 1 The assessor must notify owners of their property’s **contamination value** by June 1 or within 30 days after the reduction in value is finally granted.

June (3rd Mon) Assessor sends **summaries of assessment to the auditor**.

June **County Board of Appeal and Equalization** convenes. (Any day after the second Friday for up to 10 meeting days.)

June 30 Last day for the Commissioner of Revenue to certify **changes in assessments** as revised **by the State Board of Equalization** to county auditors unless the abstract was late.

July 1 Cut-off date for **changes in taxable/exempt status** to be effective for the current assessment year.

July 1 **All assessments of real and personal property are finalized**. No changes, except where authorized, may be made after this date.

July 1 Last day for senior citizens to **file for property tax deferral** (for the next year’s tax).

July 1 Last day **disabled veterans can file applications** (and reapplications) for value exclusion for the current assessment year.

July 1 Last day property owners can notify the county assessor of **entity-owned property that may qualify for value linkage** to their individually-owned and homestead agricultural property to receive the lower first tier agricultural homestead classification rate for the current assessment year.

July 15 Last day to **mail tax statements to owners of manufactured homes**.

Aug 5 Last day for assessors in counties with **fiscal disparities** to certify to their auditors the net tax capacity of commercial-industrial property within each municipality as determined before any adjustments under the Tax Increment Law.

Aug 15 Last day to **file for Property Tax Refund**, form M-1PR.

Aug 31 Last day to pay **first half of personal property tax on manufactured homes**.

Sept 1 Last day for assessors to file Submissions 2 & 4, “**Abstract of Assessment”**, the “**Fall Mini Abstract”**, “**Market Value (by Parcel) File”, and “Manufactured Home Abstract”** with the Commissioner of Revenue.

Oct 1 Last day for taxpayers to **apply to for Class 1b** (blind & disabled) for current assessment year.

Oct 15 Last day for assessors to **certify approval of applications for Open Space** for current year.

Oct 15 Last day to pay **second half of real estate taxes** unless part of the parcel is classified 2a agricultural land.

Nov 3 Last day to **file application for Open Space** for the next assessment year.

Nov 15 Last day to pay **second half of personal property taxes** on manufactured homes and **second half of** **real estate taxes** on parcels with any class 2a agricultural land.

Dec 1 Last day for real property owners to **establish homestead** for the current year, and for the assessor to **publish a newspaper notice** of the requirement to file an application for homestead by December 15.

Dec 1 **County assessor may examine appraisal records of local assessors**.

Dec 15 Last day for taxpayers to **file a homestead application** with the assessor for the current year’s assessment.

Dec 31 Last day for assessor to file a copy of the **corrections of clerical and administrative errors made after Local and County Boards** of Appeal and Equalization with the county board of commissioners.

Dec 31 **Expiration of terms of county assessors** every 4th year (2008, 2012, etc.).

Dec 31 Last day to change assessment rolls to remove property that has become tax-forfeited, or add tax-forfeited property that has been repurchased or sold.