

# PROPERTY ASSESSMENT TIMELINE

Date	Action	Category	Statutory Reference
<b>January</b> 1 to first Monday in August	General assessment day	DOR	<a href="#"><u>15-8-201</u></a>
On or before first Monday in <b>April</b>	Third class city or town may request from DOR a certified copy of the property tax record (for receipt by the first Monday in August)	City	<a href="#"><u>7-6-4410</u></a>
By <b>May</b> 15	County tax appeal board publishes notice of dates it will be in session and the latest date the board may take applications for hearings	Appeal	<a href="#"><u>15-15-101</u></a> (6)
<b>June</b> Within 30 days of date on classification and appraisal notice	Taxpayer wishing to appeal must file request or check box for informal appeal by DOR (AB-26) or request for CTAB appeal  (for Class three, four, and ten property: if appeal is within 30 days of notice, revised value applies to all years of valuation cycle)	Appeal	<a href="#"><u>15-7-102</u></a> (3)(a), <a href="#"><u>15-15-102</u></a>
No later than <b>June</b> 1	Class three, four, or ten taxpayer wishing to appeal <u>more than 30 days after the date on the classification and appraisal notice</u> must file request or check box for informal appeal by DOR (AB-26) or request CTAB appeal  (revised value only applies to second year of valuation cycle for class three and four or for remaining years in valuation cycle for class ten)	Appeal	<a href="#"><u>15-7-102</u></a> (3)(a), <a href="#"><u>15-15-102</u></a>

Date	Action	Category	Statutory Reference
On or before <b>July 1</b>	DOR reports to counties the value of centrally assessed property	DOR	<a href="#"><u>15-23-106</u></a>
<b>July 1 – December 31</b>	CTABs in session	Appeal	<a href="#"><u>15-15-101</u></a> (4)
By second Monday in <b>July</b>	DOR provides estimate of total taxable value within taxing jurisdiction upon request of the taxing authority	DOR	<a href="#"><u>15-10-202</u></a> (1)
On or before first Monday in <b>August</b>	DOR provides certified copy of property tax record to cities of the third class and towns within each county that request the record (must be done by the first Monday in April)	DOR	<a href="#"><u>7-6-4410</u></a>
By first Monday in <b>August</b>	DOR certifies taxable values to taxing jurisdictions, including best estimate of taxable value of newly taxable property	DOR	<a href="#"><u>15-10-202</u></a> (1)
By first Monday in <b>August</b>	DOR delivers to county superintendent and city clerks a statement showing total assessed value and total taxable value for each school district, city, and town	DOR	<a href="#"><u>20-9-122</u></a>
By first Monday in <b>August</b>	If centrally assessed property with a market value of greater than \$1 million transfers ownership, DOR separately certifies the taxable value of newly taxable property and the taxable value of the centrally assessed property (exclusive of newly taxable property) that has been transferred to a different owner	DOR	<a href="#"><u>15-10-202</u></a> (2)
On or before <b>August 20</b>	School trustees meet to consider budget	School	<a href="#"><u>20-9-131</u></a> (1)
Not later than <b>August 25</b> (and before computation of general fund net levy requirement by county superintendent)	School trustees must adopt final district budget and determine amounts to be raised by tax levies	School	<a href="#"><u>20-9-131</u></a> (2)

Date	Action	Category	Statutory Reference
<b>August</b> Within 3 days of adopting budget	School trustees must deliver adopted budget to county superintendent	School	<a href="#"><u>20-9-131</u></a> (3)
Later of the first Tuesday in <b>September</b> or within 30 calendar days after receiving certified taxable values	County superintendent must deliver final adopted budget to board of county commissioners; if joint district, must deliver statement of required mill levies to board of county commissioners in each county	School	<a href="#"><u>20-9-142</u></a> , <a href="#"><u>20-9-151</u></a>
Later of the first Thursday after the first Tuesday in <b>September</b> or within 30 calendar days after receiving certified taxable values	Governing body shall fix tax levies for each taxing jurisdiction within the county or municipality, conclude budget hearing, and finally approve and adopt a budget	City, County, Special District	<a href="#"><u>7-6-4036</u></a> , <a href="#"><u>7-6-4024</u></a> , <a href="#"><u>7-11-1025</u></a>
By the second Monday in <b>September</b> or within 30 calendar days after receiving certified taxable values	County clerk and recorder shall notify DOR of the number of mills to be levied for each taxing jurisdiction in the county	County	<a href="#"><u>15-10-305</u></a> (1)(a)
By the later of <b>October 1</b> or 60 days after receipt of taxable values	Local government shall submit complete copy of the final budget with a statement of tax levies to DOA	City, County	<a href="#"><u>7-6-4003</u></a>
On or before the first Monday in <b>October</b>	County clerk shall provide property tax record to each city in the county if the city treasurer is required to collect the city taxes	County	<a href="#"><u>7-6-4412</u></a>
By the second Monday in <b>October</b>	DOR provides computation of taxes, fees, and assessments to be levied against each property in the county to the county clerk and recorder and the county treasurer	DOR	<a href="#"><u>15-10-305</u></a> (2)
<b>October</b> Within 10 days of receipt of the property tax record	County treasurer shall mail tax bills and publish notice of tax due dates and rates for interest and penalties if taxes are delinquent	County	<a href="#"><u>15-16-101</u></a> (1), <a href="#"><u>15-16-101</u></a> (2)

Date	Action	Category	Statutory Reference
The later of <b>November</b> 30 or 30 days after the tax notice is postmarked	First half of taxes due (20-day grace period for accrual of penalties and interest for property qualifying for Property Tax Assistance Program)	Taxes Due	<a href="#"><u>15-16-102</u></a> (1), (2)
After <b>December</b> 31	MTAB may grant CTAB permission to meet beyond 12/31 if hearing is not because of taxpayer negligence	Appeal	<a href="#"><u>15-2-201</u></a> (1)(b)
By <b>May</b> 31 of next year	Second half of taxes due (20-day grace period for accrual of penalties and interest for property qualifying for Property Tax Assistance Program)	Taxes Due	<a href="#"><u>15-16-102</u></a> (1), (3)

CL0106 0007MEQB.DOCX