

# Property Tax Appeal Deadline Calendar

Abshama         Varies         April - September         April - September (30 days from notice date)           Alsaka         Varies         January - April         January - April (30 days from notice date)           Arizons         Varies         March - May         March - May (60 days from notice date)           Arizons         Marciopa County         April         April 25th           Arizons         ALL         August         Third Monday in August           California         Varies         September, November         September 15th or November 30th           Colonado         ALL         June         June 8th           Colonado         ALL         June         June 8th           Colonado         Varies         September         September (30 days from notice date)           Colonado         Varies         June         September (25 days from notice date)           Colonado         Varies         May - August         May - August (45 days from notice date)           Bornational         Varies         April Operation         June (15 th           Borolita City and County         June         Fourth Monday in June           Hawaii         Hondita City and County         June         Fourth Monday in May form notice date)           Hawaii         Varies <th>State</th> <th>County/Jurisdiction</th> <th>Month</th> <th>Appeal Deadline</th>	State	County/Jurisdiction	Month	Appeal Deadline
Arizona         Varies         March - May         March - May (60 days from notice date)           Arzona         Maricopa County         April         April 25th           Arzonas         ALL         August         Third Monday in August           California         Varies         September, November         September 15th or November 30th           Colorado         ALL         June         June 8th           Connecticut         Varies         February         Typically February 20th           Deleware         Varies         January, March, April         January 31st, March 15th, or April 1st           Florida         Varies         September         September (25 days from notice date)           Georgia         Varies         May - August         May - August (45 days from notice date)           Hawaii         Hawaii         April         April         April April           Hawaii         Hawaii         April         April         April April Monday in June           Hawaii         Kauia         December         December 31st           Idaho         Varies         April - December         April - December (30 days from notice date)           Illinois         Cook County         March - December         April - December (30 days from notice date)      <	Alabama	Varies	April - September	April - September (30 days from notice date)
Articona         Maricopa County         April         April 25th           Arkansas         ALL         August         Third Monday in August           California         Varies         September, November         September 15th or November 30th           Colorado         ALL         June         June 8th           Connecticut         Varies         February         Typically February 20th           Deleware         Varies         January, March, April         January 31st, March 15th, or April 1st           Florida         Varies         May - August         May - August (45 days from notice date)           Georgie         Varies         May - August         May - August (45 days from notice date)           Hawaii         Hawaii, Maui         April         April 9th           Hawaii         Honolulu City and County         January         January 15th           Hawaii         Kauai         December         December 3st           Idaho         ALL         June         Fourth Mo	Alaska	Varies	January - April	January - April (30 days from notice date)
Arkansas ALL August Third Monday in August California Varies September, November September 15th or November 30th Colorado ALL June June Bth Connecticut Varies February Typically February 20th Delaware Varies September Peloware Varies September September (25 days from notice date) Connecticut Varies May - August May - August (45 days from notice date) Concreticut Varies May - August May - August (45 days from notice date) Cocretia Varies May - August May - August (45 days from notice date) Hawaii Hawaii, Maui April April April 9th Hawaii Honolulu City and County January Hawaii Nauai December December 31st Udaho ALL June Fourth Monday in June Ullinois Varies April - December April - December (30 days from notice date) Ullinois Cook County March - December March - December (varies by township) Indiane ALL June June 15th Lowa ALL March April April 30th Kansas ALL March March March March 31st Kentucky ALL May May December August - September Louisiana Varies August, September August - September Maine Varies December - February December - February (185 days from commitment date)  Manyland Varies December - February December - February (185 days from commitment date)  Manyland Varies December - February December - February (185 days from commitment date)  Manyland Varies December - February December - February (185 days from commitment date)  Manyland Varies December - February December - February (185 days from commitment date)  Manyland Varies December - February December - February (185 days from commitment date)  Manyland ALL May May May 31st (Michigan Tax Tribunal)  Minnesota ALL April April April May 31st (Michigan Tax Tribunal)  Minnesota ALL April April April (Minnesota Tax Court)  Mississippi Varies July Varies Typically the first week in August  Missouri Varies July Varies Typically the first week in August	<u>Arizona</u>	Varies	March - May	March - May (60 days from notice date)
California         Varies         September, November         September 15th or November 30th           Colorado         ALL         June         June 8th           Connecticut         Varies         February         Typically February 20th           Delaware         Varies         September         September (25 days from notice date)           Florida         Varies         September         September (25 days from notice date)           Georgia         Varies         May - August         May - August (45 days from notice date)           Hawaii         Hawaii, Maui         April         April 9th           Hawaii         Hawaii, Maui         April         April 9th           Hawaii         Haoui         April         April 9th           Hawaii         Hawaii         April         April 9th           Hawaii         Kauai         December         December 31st           Idaho         ALL         June         Fourth Monday in June           Illinois         Varies         April - December         April - December (varies by township)           Indiana         ALL         June         June 15th           Illinois         ALL         March         March 31st           Kentucky         ALL         <	<u>Arizona</u>	Maricopa County	April	April 25th
Colorado         ALL         June         June 8th           Connecticut         Varies         February         Typically February 20th           Delaware         Varies         January, March, April         January 31st, March 15th, or April 1st           Florida         Varies         September         September (25 days from notice date)           Georgia         Varies         May - August         May - August (45 days from notice date)           Hawaii         Hawaii, Maui         April         April 9th           Hawaii         Honolulu City and County         January         January 15th           Hawaii         Kauai         December         December 31st           Idaho         ALL         June         Fourth Monday in June           Illinois         Varies         April - December         April - December (30 days from notice date)           Illinois         Cook County         March - December         April - December (30 days from notice date)           Illinois         Cook County         March - December         April - December (30 days from notice date)           Illinois         Cook County         March - December         April - December (30 days from notice date)           Illinois         Cook County         March - December         April - December (30 days from n	<u>Arkansas</u>	ALL	August	Third Monday in August
Connecticut         Varies         February         Typically February 20th           Delaware         Varies         January, March, April         January 31st, March 15th, or April 1st           Florida         Varies         September         September (25 days from notice date)           Georgia         Varies         May - August         May - August (45 days from notice date)           Hawaii         Hawaii, Maui         April         April 9th           Hawaii         Honolulu City and County         January         January 15th           Hawaii         Kauai         December         December 31st           Idaho         ALL         June         Fourth Monday in June           Illinois         Varies         April - December         April - December (30 days from notice date)           Illinois         Cook County         March - December         April - December (varies by township)           Indiana         ALL         June         June 15th           Iowa         ALL         April         April 30th           Kansas         ALL         March         March 31st           Kentucky         ALL         May         Third Monday in May, but informal conference must be held with the county during the two weeks prior           Loulsiana         Varie	<u>California</u>	Varies	September, November	September 15th or November 30th
Delaware         Varies         January, March, April         January 31st, March 15th, or April 1st           Florida         Varies         September         September (25 days from notice date)           Georgia         Varies         May - August         May - August (45 days from notice date)           Hawaii         Hawaii, Maui         April         April 9th           Hawaii         Honolulu City and County         January         January 15th           Hawaii         Kauai         December         December 31st           Idaho         ALL         June         Fourth Monday in June           Illinois         Varies         April - December         April - December (30 days from notice date)           Illinois         Cook County         March - December         April - December (varies by township)           Indiana         ALL         June 15th           Iowa         ALL         April April April 30th           Kansas         ALL         March         March 31st           Kentucky         ALL         May         Third Monday in May, but informal conference must be held with the county during the two weeks prior           Louisiana         Varies         August, September         August - September           Maine         Varies         December, Februa	Colorado	ALL	June	June 8th
Florida         Varies         September         September (25 days from notice date)           Georgia         Varies         May - August         May - August (45 days from notice date)           Hawaii         Hawaii, Maui         April         April 9th           Hawaii         Honolulu City and County         January         January 15th           Hawaii         Kauai         December         December 31st           Idaho         ALL         June         Fourth Monday in June           Illinois         Varies         April - December         April - December (30 days from notice date)           Illinois         Cook County         March - December         April - December (varies by township)           Indiana         ALL         June         June 15th           Idway         April 30th         August 31st           Kansas         ALL         April         April 30th           Kansas         ALL         March         March 31st           Kentucky         ALL         May         Third Monday in May, but informal conference must be held with the county during the two weeks prior           Louisiana         Varies         August, September         August - September           Manyland         Varies         December - February         Decemb	Connecticut	Varies	February	Typically February 20th
Georgia Varies May - August May - August (45 days from notice date) Hawaii Hawaii, Maui April April April 9th Hawaii Honolulu City and County January January 15th Hawaii Kauai December December 31st Idaho ALL June Fourth Monday in June Illinois Varies April - December April - December (30 days from notice date) Illinois Cook County March - December March - December (varies by township) Indiana ALL June June June 15th Idwa April April April April 30th Kansas ALL March March March 31st Kentucky ALL May Third Monday in May, but informal conference must be held with the county during the two weeks prior Louisiana Varies August, September August - September Maine Varies December - February December 31st for off-cycle properties; February 10th Indiana ALL May May Style for in-cycle properties; February 10th Indiana Varies Pebruary December - February 1st for jurisdictions with quarterly payments; October - December 1 purisdictions with quarterly payments; Massachusetts Varies August April April April April 30th (Minnesota Tax Tribunal) Minnesota ALL April April April April 30th (Minnesota Tax Court) Mississippi Varies July Typically the first week in August Missouri Varies July Typically the 2nd Monday in July	<u>Delaware</u>	Varies	January, March, April	January 31st, March 15th, or April 1st
Hawaii Hawaii, Maui April April 9th Hawaii Honolulu City and County January January 15th Hawaii Kauai December December 31st Idaho ALL June Fourth Monday in June Illinois Varies April - December April - December (30 days from notice date) Illinois Cook County March - December March - December (varies by township) Indiana ALL June June June 15th Iowa ALL April April April 30th Kansas ALL March March 31st  Kentucky ALL May Third Monday in May, but informal conference must be held with the county during the two weeks prior  Louisiana Varies August, September August - September Maine Varies December - February December - February (185 days from commitment date)  Maryland Varies December, February December - February (185 days from commitment date)  Maryland Varies December, February December - February (185 days from commitment date)  Maryland Varies December - February December - February (185 days from commitment date)  Maryland Varies December, February December 31st for off-cycle properties; February 10th for in-cycle properties  February, Coctober - December for jurisdictions with quarterly payments; October - December of jurisdictions with quarterly payments; October - December April 30th (Minnesota Tax Court)  Minnesota ALL April April 30th (Minnesota Tax Court)  Mississippi Varies August Typically the first week in August  Missouri Varies July Typically the 2nd Monday in July	<u>Florida</u>	Varies	September	September (25 days from notice date)
Hawaii       Honolulu City and County       January       January 15th         Hawaii       Kauai       December       December 31st         Idaho       ALL       June       Fourth Monday in June         Illinois       Varies       April - December       April - December (30 days from notice date)         Illinois       Cook County       March - December       March - December (varies by township)         Indiana       ALL       June       June 15th         Iowa       ALL       April       April 30th         Kansas       ALL       March       March 31st         Kentucky       ALL       May       Third Monday in May, but informal conference must be held with the county during the two weeks prior         Louisiana       Varies       August, September       August - September         Maine       Varies       December - February       December - February (185 days from commitment date)         Maryland       Varies       December, February       December - February 10th for in-cycle properties; February 10th for in-cycle properties; February 10th for in-cycle properties; February 10th for in-cycle properties         Massachusetts       Varies       February, October - December       February 1st for jurisdictions with quarterly payments; October - December for jurisdictions with quarterly payments; October - December for jurisdictions	Georgia	Varies	May - August	May - August (45 days from notice date)
Hawaii       Kauai       December       December 31st         Idaho       ALL       June       Fourth Monday in June         Illinois       Varies       April - December       April - December (30 days from notice date)         Illinois       Cook County       March - December       March - December (varies by township)         Indiana       ALL       June 15th         Iowa       ALL       April April 30th         Kansas       ALL       March       March 31st         Kentucky       ALL       May       Third Monday in May, but informal conference must be held with the county during the two weeks prior         Louisiana       Varies       August, September       August - September         Maine       Varies       December - February       December - February (185 days from commitment date)         Maryland       Varies       December, February       December 31st for off-cycle properties; February 10th for in-cycle properties; February 10th for in-cycle properties; February 10th for in-cycle properties         Massachusetts       Varies       February, October - December       Pecember of jurisdictions with quarterly payments; October - December for jurisdict	Hawaii	Hawaii, Maui	April	April 9th
Maryland   Varies   Varies   December   April - December   August - September	<u>Hawaii</u>	Honolulu City and County	January	January 15th
Illinois   Varies   April - December   April - December (30 days from notice date)	<u>Hawaii</u>	Kauai	December	December 31st
Illinois       Cook County       March - December       March - December (varies by township)         Indiana       ALL       June       June 15th         Iowa       ALL       April       April 30th         Kansas       ALL       March       March 31st         Kentucky       ALL       May       Third Monday in May, but informal conference must be held with the county during the two weeks prior         Louisiana       Varies       August, September       August - September         Maine       Varies       December - February       December - February (185 days from commitment date)         Maryland       Varies       December, February       December 31st for off-cycle properties; February 10th for in-cycle properties         Massachusetts       Varies       February, October - December       February 1st for jurisdictions with quarterly payments; October - December for jurisdictions with semi-annual payments         Michigan       ALL       May       May 31st (Michigan Tax Tribunal)         Minnesota       ALL       April       April 30th (Minnesota Tax Court)         Mississippi       Varies       August       Typically the first week in August         Missouri       Varies       July       Typically the 2nd Monday in July	<u>ldaho</u>	ALL	June	Fourth Monday in June
Indiana       ALL       June       June 15th         Iowa       ALL       April       April 30th         Kansas       ALL       March       March 31st         Kentucky       ALL       May       Third Monday in May, but informal conference must be held with the county during the two weeks prior         Louisiana       Varies       August, September       August - September         Maine       Varies       December - February       December - February (185 days from commitment date)         Maryland       Varies       December, February       December off-cycle properties; February 10th for in-cycle properties; February 1st for jurisdictions with quarterly payments; October - December October - December of purisdictions with semi-annual payments         Michigan       ALL       May       May 31st (Michigan Tax Tribunal)         Minnesota       ALL       April       April 30th (Minnesota Tax Court)         Mississippi       Varies       August       Typically the first week in August         Missouri       Varies       July       Typically the 2nd Monday in July	Illinois	Varies	April - December	April - December (30 days from notice date)
Lowa       ALL       April       April 30th         Kansas       ALL       March       March 31st         Kentucky       ALL       May       Third Monday in May, but informal conference must be held with the county during the two weeks prior         Louisiana       Varies       August, September       August - September         Maine       Varies       December - February       December - February (185 days from commitment date)         Maryland       Varies       December, February       December 31st for off-cycle properties; February 10th for in-cycle properties         Massachusetts       Varies       February, October - December       December for jurisdictions with quarterly payments; October - December for jurisdictions with semi-annual payments         Michigan       ALL       May       May 31st (Michigan Tax Tribunal)         Minnesota       ALL       April       April 30th (Minnesota Tax Court)         Mississippi       Varies       August       Typically the first week in August         Missouri       Varies       July       Typically the 2nd Monday in July	<u>Illinois</u>	Cook County	March - December	March - December (varies by township)
Kansas       ALL       March       March 31st         Kentucky       ALL       May       Third Monday in May, but informal conference must be held with the county during the two weeks prior         Louisiana       Varies       August, September       August - September         Maine       Varies       December - February       December - February (185 days from commitment date)         Maryland       Varies       December, February       December 31st for off-cycle properties; February 10th for in-cycle properties         Massachusetts       Varies       February, October - December       February 1st for jurisdictions with quarterly payments; October - December for jurisdictions with semi-annual payments         Michigan       ALL       May       May 31st (Michigan Tax Tribunal)         Minnesota       ALL       April       April 30th (Minnesota Tax Court)         Mississippi       Varies       August       Typically the first week in August         Missouri       Varies       July       Typically the 2nd Monday in July	<u>Indiana</u>	ALL	June	June 15th
Kentucky       ALL       May       Third Monday in May, but informal conference must be held with the county during the two weeks prior         Louisiana       Varies       August, September       August - September         Maine       Varies       December - February       December - February (185 days from commitment date)         Maryland       Varies       December, February       December 31st for off-cycle properties; February 10th for in-cycle properties         Massachusetts       Varies       February, October - December       February 1st for jurisdictions with quarterly payments; October - December for jurisdictions with semi-annual payments         Michigan       ALL       May       May 31st (Michigan Tax Tribunal)         Minnesota       ALL       April       April 30th (Minnesota Tax Court)         Mississippi       Varies       August       Typically the first week in August         Missouri       Varies       July       Typically the 2nd Monday in July	<u>lowa</u>	ALL	April	April 30th
Louisiana Varies August, September August - September  Maine Varies December - February December - February (185 days from commitment date)  Maryland Varies December, February December 31st for off-cycle properties; February 10th for in-cycle properties  Massachusetts Varies February, October - December October - December for jurisdictions with quarterly payments; October - December for jurisdictions with semi-annual payments  Michigan ALL May May 31st (Michigan Tax Tribunal)  Minnesota ALL April April 30th (Minnesota Tax Court)  Mississippi Varies August Typically the first week in August  Missouri Varies July Typically the 2nd Monday in July	Kansas	ALL	March	March 31st
Maine       Varies       December - February       December - February (185 days from commitment date)         Maryland       Varies       December, February       December 31st for off-cycle properties; February 10th for in-cycle properties         Massachusetts       Varies       February, October - December       February 1st for jurisdictions with quarterly payments; October - December for jurisdictions with semi-annual payments         Michigan       ALL       May       May 31st (Michigan Tax Tribunal)         Minnesota       ALL       April       April 30th (Minnesota Tax Court)         Mississisppi       Varies       August       Typically the first week in August         Missouri       Varies       July       Typically the 2nd Monday in July	Kentucky	ALL	May	
Maryland       Varies       December, February       December 31st for off-cycle properties; February 10th for in-cycle properties         Massachusetts       Varies       February, October - December       February 1st for jurisdictions with quarterly payments; October - December for jurisdictions with semi-annual payments         Michigan       ALL       May       May 31st (Michigan Tax Tribunal)         Minnesota       ALL       April       April 30th (Minnesota Tax Court)         Mississisppi       Varies       August       Typically the first week in August         Missouri       Varies       July       Typically the 2nd Monday in July	Louisiana	Varies	August, September	August - September
Massachusetts       Varies       February, October - December       February 1st for jurisdictions with quarterly payments; October - December for jurisdictions with semi-annual payments         Michigan       ALL       May       May 31st (Michigan Tax Tribunal)         Minnesota       ALL       April       April 30th (Minnesota Tax Court)         Mississippi       Varies       August       Typically the first week in August         Missouri       Varies       July       Typically the 2nd Monday in July	Maine	Varies	December - February	December - February (185 days from commitment date)
MassachusettsVariesFebruary, October - DecemberOctober - December for jurisdictions with semi-annual paymentsMichiganALLMayMay 31st (Michigan Tax Tribunal)MinnesotaALLAprilApril 30th (Minnesota Tax Court)MississippiVariesAugustTypically the first week in AugustMissouriVariesJulyTypically the 2nd Monday in July	<u>Maryland</u>	Varies	December, February	
Minnesota       ALL       April       April 30th (Minnesota Tax Court)         Mississippi       Varies       August       Typically the first week in August         Missouri       Varies       July       Typically the 2nd Monday in July	Massachusetts	Varies		October - December for jurisdictions with
Mississippi     Varies     August     Typically the first week in August       Missouri     Varies     July     Typically the 2nd Monday in July	Michigan	ALL	May	May 31st (Michigan Tax Tribunal)
Missouri Varies July Typically the 2nd Monday in July	<u>Minnesota</u>	ALL	April	April 30th (Minnesota Tax Court)
	Mississippi	Varies	August	Typically the first week in August
Montana Varies - 30 days from notice date	Missouri	Varies	July	Typically the 2nd Monday in July
	<u>Montana</u>	Varies	-	30 days from notice date

### VALUATION & ADVISORY | PROPERTY TAX APPEAL DEADLINE CALENDAR

State	County/Jurisdiction	Month	Appeal Deadline
Nebraska	ALL	June	June 30th
Nevada	ALL	January	January 15th
New Hampshire	ALL	March	March 1st
New Jersey	Varies	April, May	April 1st; May 1st when there is a townwide revaluation
New Mexico	Varies	April, May	April - May (30 days from notice date)
New York	Varies, excludes NYC	May	Typically the 3rd and 4th Tuesdays in May
New York	NYC Boroughs	March	March 1st
New York	Nassau County	March	March 1st
North Carolina	Varies	March - June	March - June (30 days from notice date)
North Dakota	ALL	November	November 1st
<u>Ohio</u>	ALL	March	March 31st
Oklahoma	Varies	May	Later of first Monday in May or 30 days from notice date
Oregon	ALL	December	December 31st
Pennsylvania	Varies	August, September	August 1st or September 1st
<u>Pennsylvania</u>	Allegheny County	April	Typically April 1st
Rhode Island	Varies	October - December	October - December (90 days from notice date)
South Carolina	Varies	January	90 days from notice date for reassessment counties; January 15th for non-reassessment counties
South Dakota	Varies	March, April	March - April
Tennessee	Varies	June	30 days from notice date or by June 1st
Tennessee	Davidson County	June	Mid-June
Tennessee	Shelby County	June	Typically the last working day in June
Texas	Varies	May	Later of May 15th or 30 days from notice date
<u>Utah</u>	Varies	September	Later of September 15th or 45 days from notice date
Vermont	Varies	May - July	May - July (14 days from notice date)
Virginia	Varies	April	Typically April; 15-30 days from notice date
Virginia	Arlington County	March	Typically the first week in March
Washington	Varies	July	Later of July 1st or 30 or 60 days from notice date
District of Columbia	ALL	April	April 1st
West Virginia	Varies	February	Typically February (60 days from notice date)
Wisconsin	Varies	April - September	April - September
Wisconsin	Milwaukee	May	Third Monday in May
Wyoming	Varies	April, May	April - May (30 days from notice date)

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## Property Tax

Newmark's Property Tax group offers owners, investors and developers a specialized approach to property tax management and minimization.

Our property tax experts possess comprehensive knowledge of local markets with support from our in-house MAI-designated appraisers and professionals in more than 100 Newmark offices across the country.

We support our clients through every stage of the property life-cycle, from pre-acquisition and construction, to annual assessment reviews/appeals and management, through to disposition.

With our close alignment with Newmark's Capital Markets and Global Corporate Services, along with Newmark's unrivaled Research Department, we have real-time access to market transaction activity and trends in every US market, allowing our Property Tax professionals to customize tax solutions to each client's unique needs.

Our comprehensive offerings encompass a diverse array of assignments:

#### **Assessment Appeals**

Our property tax practitioners leverage our powerful V&A platform as well as local expertise and relationships to deliver optimal assessment results for our clients

#### Forecasting/Budgeting

We recognize the importance of the annual budgeting process to our clients and tap into local expertise to forecast the most realistic budgets possible

When our clients are in the preacquisition or predevelopment process, our team's expertise and access to empirical market data allow us to formulate reasonable tax estimates that enable our clients to make

#### **Due Diligence Property Tax Estimates**

informed decisions



#### ABOUT NEWMARK

#### We transform untapped potential into limitless opportunity.

At Newmark, we don't just adapt to what our partners need—we adapt to what the future demands. Our integrated platform delivers seamlessly connected services tailored to every type of client, from owners to occupiers, investors to founders, and growing startups to leading companies. We think outside of boxes, buildings and business lines, delivering a global perspective and a nimble approach. From reimagining spaces to engineering solutions, we have the vision to see what's next and the tenacity to get there first.

#### CONTACT

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#### **Litigation Management**

In the event that litigating an assessment appeal is costeffective, we continue to advocate on our clients' behalf, coordinating and managing the process to ensure that their best interests are served

#### **Co-Sourcing**

Our team can help a client manage the administrative burdens of tracking assessments, tax bills, appeal deadlines and tax refundsfreeing up client resources for other important tasks

