

# Assessment Schedule

<u>Date</u>	<u>Assessment Administration Function</u>	<u>Authority</u>
<b>January 1</b>	"Assessment Date" All ownership records, assessments, and tax maps must reflect the status of property as of January 1 of each tax year.	67-5-502(a)(1) and 67-5-504 (a)
<b>February 1</b>	Personal Property Schedules mailed to each business owner by this date.	67-5-903(a) and SBOE Rule 0600-05-.04(1)
<b>February 28</b>	Last day to pay preceding year's taxes without penalty and interest.	67-5-2010(a)(1)
<b>March 1</b>	Deadline to apply for greenbelt.	67-5-1005(a)(1), 1006(a)(1), and 1007(b)(1)
	Mobile Home Forms should be mailed to each owner of land that is used as a mobile home park by this date.	67-5-802(b)(1)
	Personal Property Schedules should be returned by this date.	67-5-903(b) and SBOE Rule 0600-05-.04(2)
	Delinquency date for the preceding year's taxes.	67-5-2010(a)(1)
	Last day to request a reasonable cause hearing before the State Board of Equalization (SBOE). The board shall accept such appeal from the taxpayer up to March 1 of the year subsequent to the year in which the time for appeal to the state board began to run.	67-5-1412(e)
	Correction of assessments pursuant to this section must be requested by the taxpayer, or initiated by the assessor, prior to March 1, no more than the second year following the tax year for which the correction is to be made. An assessor shall correct an error in coding, entry, or transcription of data, if documentation clearly establishes that an error occurred and that the error affected the property's value as of the assessment date. The assessor shall also correct errors in the ownership, location, or physical description of the property. An assessor may not revisit, as a correction of error, matters requiring an application of the assessor's judgement, such as the quality of fit or finish in a structure, the degree to which location or depreciation affects property value, or the degree of comparability of a property to others in the relevant market.	67-5-509(d) & (f)(1)

Errors or omissions do not include clerical mistakes made by the taxpayer in a Personal Property Schedule.

<b>April</b>	Tax Relief and Tax Freeze application deadlines are 35 days past property tax delinquency date in local jurisdiction.	67-5-701(d)(1) and SBOE Rule 0600-9-.09(1)
<b>April 1</b>	Mobile Home Forms should be returned by this date.	67-5-802(b)(2)
<b>April 15</b>	Record a copy of the tax maps with the register of deeds.	67-5-806(b)(1)
	Target date for data entry to the state CAMA system for assessment rolls and change notices.	NA
<b>May</b>	Prior to May 20th the assessor must make the assessment records available to the public. Notice shall be printed in a newspaper of general circulation referencing the day that the County Board will convene and the last day that appeals will be accepted.	67-5-508(a)(1) & (2)
<b>May 1</b>	Certify tax maps to the Division of Property Assessments.	NA
<b>May 5</b>	Tax Relief applications are normally due from jurisdictions to the Division of Property Assessments.	67-5-701(d)(2)
<b>May 20</b>	Assessments should be complete and change notices mailed.	67-5-504(b) and 67-5-508(a)(1) & (3)
	Deadline to apply for exemptions.	67-5-212(b)(3)
<b>June 1</b>	County Board of Equalization meets. (except Shelby County, which convenes May 1)	67-1-404(a) and 67-1-404(c) for Shelby
<b>July</b>	Tax rate for the county should be set. (budget adopted by July 1)	5-9-404(b)(1) and 67-5-510
<b>July 1</b>	The assessor must furnish to each owner of land that is used as a mobile home park, a schedule of assessed value for each mobile home by this date.	67-5-802(b)(2)
<b>July 31</b>	Target date for data entry to the state CAMA system for tax billing documents.	NA
<b>August 1</b>	General deadline for appeals to the SBOE is August 1 or within forty-five days of the date that the notice of the County Board action was sent, whichever is later.	67-5-1412(e)
<b>September 1</b>	Last day to file an amended Personal Property Schedule for the previous tax year.	67-5-903(e)

	Last day to certify a back assessment or reassessment for the previous tax year; unless the omission or underassessment resulted from failure to file a Personal Property Schedule, actual fraud or fraudulent misrepresentation, or collusion.	67-1-1005(a)
	Last date of proration period. (real and personal)	67-5-603 and 67-5-606
<b>October</b>	Current year's taxes become due and payable on the first Monday in October.	67-1-701(a) and 67-1-702(a)
<b>December</b>	Counties on the state CAMA system should order Personal Property Schedules during December.	NA
<b>December 31</b>	Last day for Director of Division of Property Assessments to waive Tax Relief application deadlines for good and reasonable cause pursuant to 67-1-803	67-5-701(k)