2015/16 Tax Appeal Deadline Calendar

State	Lien Date/Taxable Status Date	Appeal Deadline
Alabama	**Real Estate/Personal Property**: October 1	**Real Estate Property:** Varies by jurisdiction; May 1-August 1 **Personal Property:** May 1 or 30 days after value notices issued
Alaska	**Real Estate/Personal Property:** January 1	**Real Estate Property:** Varies by jurisdiction; March-April **Personal Property:** April-June or 30 days after value notices issued
Arizona	**Real Estate/Personal Property:** January 1	**Real Estate Property:** March 1-May 31 or 60 days from date of notice **Personal Property:** July 20
Arkansas	**Real Estate/Personal Property:** January 1	**Real Estate Property:** 3rd Monday in August **Personal Property:** June 30 or 30 days after value notices issued
California	**Real Estate/Personal Property:** January 1	**Real Estate Property:** Varies by jurisdiction; September 15 or November 30 **Personal Property:** September 15 or November 30 if value notices issued after August 1
Colorado	**Real Estate/Personal Property:** January 1	**Real Estate Property:** June 1 **Personal Property:** June 30
Connecticut	**Real Estate/Personal Property:** October 1	**Real Estate Property:** February 20 **Personal Property:** February 20
Delaware	**Real Estate Property:** January 1	**Real Estate Property:** Varies by jurisdiction; January 31-April 1
Florida	**Real Estate/Personal Property:** January 1	**Real Estate Property:** September 1 or 25 days from date of notice **Personal Property:** September 1 or 25 days from date of notice
Georgia	**Real Estate/Personal Property:** January 1	**Real Estate Property:** Varies by jurisdiction; March 1-August 15 **Personal Property:** June 1 or 45 days from date of value notice
Hawaii	**Real Estate/Personal Property:** January 1	**Real Estate Property:** April 9
Idaho	**Real Estate/Personal Property:** January 1	**Real Estate Property:** June 1-June 24 **Personal Property:** June
Illinois	**Real Estate Property:** January 1	**Real Estate Property:** July 1-December 31 or 30 days from date of notice
Indiana	**Real Estate/Personal Property:** March 1	**Real Estate Property:** May 10 or 45 days from date of notice **Personal Property:** May-December; 45 days after notice or tax bill issued
Iowa	**Real Estate Property:** January 1	**Real Estate Property:** Varies by jurisdiction; April 16-May 5
Kansas	**Real Estate/Personal Property:** January 1	**Real Estate Property:** March 31 **Personal Property:** May 15; or 15 days after notices are mailed
Kentucky	**Real Estate/Personal Property:** January 1	**Real Estate Property:** May 12-May 21 **Personal Property:** November 15
Louisiana	**Real Estate/Personal Property:** January 1	**Real Estate Property:** August 1-September 15 or 15 days from "Book Opening" date **Personal Property:** April 1

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Maine	**Real Estate/Personal Property:** April 1	**Real Estate Property:** December-February or 185 days from date of commitment **Personal Property:** December-Feburary
Maryland	**Real Estate/Personal Property:** January 1	**Real Estate Property:** Varies by in and out of cycle appeals; December 31 or February 10 **Personal Property:** November 15
Massachusetts	**Real Estate/Personal Property:** January 1	**Real Estate Property:** February 1 **Personal Property:** February 1
Michigan	**Real Estate/Personal Property:** December 31	**Real Estate Property:** May 31 **Personal Property:** March; dates vary by jurisdiction
Minnesota	**Real Estate Property:** January 2	**Real Estate Property:** April 30
Mississippi	**Real Estate/Personal Property:** January 1	**Real Estate Property:** 1st Monday in August **Personal Property:** July 31
Missouri	**Real Estate/Personal Property:** January 1	**Real Estate Property:** July 13 **Personal Property:** June; 3rd Monday in June or 30 days after notice
Montana	**Real Estate/Personal Property:** January 1	**Real Estate Property:** June 1 **Personal Property:** July
Nebraska	**Real Estate/Personal Property:** January 1	**Real Estate Property:** June 30 **Personal Property:** June 30; date varies-15 days after notices mailed
Nevada	**Real Estate/Personal Property:** July 1	**Real Estate Property:** January 15 **Personal Property:** January 15 of the following year
New Hampshire	**Real Estate Property:** April 1	**Real Estate Property:** March 1
New Jersey	**Real Estate Property:** October 1	**Real Estate Property:** April 1
New Mexico	**Real Estate/Personal Property:** January 1	**Real Estate Property:** Varies by jurisdiction; April-June **Personal Property:** March-June; 30 days after notices are issued
New York	**Real Estate Property:** January 5	**Real Estate Property:** **New York City**-March 1 **Buffalo**-December 23 **Nassau County**-March 2; use website to verify Village deadlines in NY state *http://orpts.tax.ny.gov/cfapps/MuniPro/* **Suffolk County/Remainder of NY State**-3rd Tuesday in May; utilize above referenced website for Village deadlines (incorporated Village deadlines are normally in Feb) **Westchester County**-3rd Tuesday in June; utilize above referenced website for Village deadline **White Plains**-January 21 **Yonkers**-November 17
North Carolina	**Real Estate/Personal Property:** January 1	**Real Estate Property:** April 1-May 1 **Personal Property:** September 1
North Dakota	**Real Estate Property:** February 1	**Real Estate Property:** March-April
Ohio	**Real Estate Property:** January 1	**Real Estate Property:** March 31
Oklahoma	**Real Estate/Personal Property:** January 1	**Real Estate Property:** February 15, May 1 or 20 days after notices are mailed **Personal Property:** April-June; 20 days after notices are issued
Oregon	**Real Estate/Personal Property:** January 1	**Real Estate Property:** December 31 **Personal Property:** December 31

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Pennsylvania	**Real Estate Property:** January 1	**Real Estate Property:** Varies by jurisdiction; August-October
Rhode Island	**Real Estate/Personal Property:** December 1	**Real Estate Property:** Varies by jurisdiction; October-December or 90 days from date of notice **Personal Property:** August 31 or 90 days from notice
South Carolina	**Real Estate Property:** January 1 **Personal Property:** January 1 or fiscal close date	**Real Estate Property:** January 14 **Personal Property:** October 31
South Dakota	**Real Estate Property:** November 1	**Real Estate Property:** March 12
Tennessee	**Real Estate/Personal Property:** January 1	**Real Estate Property:** June 1 or 45 days after notice of issue **Personal Property:** May 15
Texas	**Real Estate/Personal Property:** January 1	**Real Estate Property:** May 31 **Personal Property:** May-June; 30 days after notices are issued
Utah	**Real Estate/Personal Property:** January 1	**Real Estate Property:** September 15 or 45 days from date of notice **Personal Property:** July 1
Vermont	**Real Estate/Personal Property:** April 1	**Real Estate Property:** Varies by jurisdiction; May-June **Personal Property:** May 20
Virginia	**Real Estate Property:** January 1 or July 1; varies by jurisdiction **Personal Property:** January 1	**Real Estate Property:** Varies by jurisdiction; April 1 **Personal Property:** April 1
Washington	**Real Estate/Personal Property:** January 1	**Real Estate Property:** July 1 **Personal Property:** July 1; or 30-60 days after notice
West Virginia	**Real Estate/Personal Property:** July 1	**Real Estate Property:** February 1 **Personal Property:** Jan 31
Wisconsin	**Real Estate/Personal Property:** January 1	**Real Estate Property:** Varies by jurisdiction; April-October **Personal Propety:** May 1
Wyoming	**Real Estate Property:** February 1 **Personal Property:** January 1	**Real Estate Property:** May-June or 30 days after notices are mailed **Personal Property:** May 1