

Property Assessment, Budgeting, and Appeals Timeline

(This document is adapted from a 2010 memo by a former staff attorney and is in draft form.)

Months in italics give a general timeframe for requirements based on some other action (i.e. within 30 days of the date on a classification and appraisal notice).

Date	Action	Category	Statutory Reference
January 1 to first Monday in August	General assessment day	DOR	15-8-201
On or before first Monday in April	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	7-6-4410
By May 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	15-15-101 (6)
June 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	15-7-102 (3)(a), 15-15-102
No later than June 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	15-7-102 (3)(a), 15-15-102
On or before July 1	DOR reports to counties the value of centrally assessed property	DOR	15-23-106
July 1 – December 31	CTABs in session	Appeal	15-15-101 (4)
By second Monday in July	DOR provides estimate of total taxable value within taxing	DOR	15-10-202 (1)

	jurisdiction upon request of the taxing authority		
On or before first Monday in August	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	7-6-4410
By first Monday in August	DOR certifies taxable values to taxing jurisdictions, including best estimate of taxable value of newly taxable property	DOR	15-10-202 (1)
By first Monday in August	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	20-9-122
By first Monday in August	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	15-10-202 (2)
On or before August 20	School trustees meet to consider budget	School	20-9-131 (1)
Not later than August 25 (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	20-9-131 (2)
August Within 3 days of adopting budget	School trustees must deliver adopted budget to county superintendent	School	20-9-131 (3)
Later of the first Tuesday in September 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	20-9-142 , 20-9-151

Later of the first Thursday after the first Tuesday in September 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	7-6-4036 , 7-6-4024
By the second Monday in September 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	15-10-305 (1)(a)
By the later of October 1 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	7-6-4003
On or before the first Monday in October	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	7-6-4412
By the second Monday in October	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	15-10-305 (2)
October 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	15-16-101 (1), 15-16-101 (2)
The later of November 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	15-16-102 (1), (3)
After December 31	MTAB may grant CTAB permission to meet beyond 12/31 if hearing is not because of taxpayer negligence	Appeal	15-2-201 (1)(b)
By May 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	15-16-102 (1), (3)