

<b>Jan 2</b>	<b>Assessment date</b> for both real and personal property.
<b>Jan 2</b>	Date by which <b>personal property</b> (manufactured homes, park trailers, travel trailers, and improvements) <b>must be classified as taxable or exempt</b> .
<b>Jan 15</b>	Last day for owners to submit for class 1c <b>resort</b> or 4c(5) <b>classification</b> .
<b>Feb 1</b>	Last day for <b>local assessors to deliver assessment records to the county assessor</b> .
<b>Feb 1</b>	Last day to <b>file for exemption</b> from taxation with the assessor.
<b>Feb 1</b>	Last day for LBAE and CBAE to <b>certify a trained member</b> to the county assessor.
<b>Feb 15</b>	Last day for assessor to <b>notify township and city clerks of Local Board dates</b> .
<b>Mar – Apr</b>	<b>Valuation notices</b> are mailed. (Must be 10 days prior to Local Board meeting.)
<b>Mar 31</b>	Last day to mail <b>tax statements</b> for all real and personal property, except manufactured homes.
<b>Apr 1 – May 31</b>	<b>Local Boards of Appeal and Equalization</b> are convened.
<b>Apr 1</b>	Initial “ <b>PRISM</b> ” files of assessment is due to Commissioner of Revenue.
<b>Apr 15 – Jun 30</b>	<b>State Board of Equalization</b> is convened.
<b>Apr 30</b>	Last day to file <b>Tax Court</b> petition for dispute over value that affects the taxes payable in the current year.
<b>May 1</b>	Last day to file <b>application for class 4c(3)ii</b> non-profit community service oriented organization for the current assessment year.
<b>May 1</b>	Last day to file <b>application for Green Acres</b> for the current assessment year.
<b>May 1</b>	Last day for assessor to return <b>manufactured home assessment books to auditor</b> .
<b>May 1</b>	Last day to file <b>application for class 2c Managed Forest Land</b> .
<b>May 15</b>	<b>First half real property taxes due</b> (except for class 1c or 4c seasonal commercial and some class 3a commercial property which has until May 31).

- May 29** Last day for owners of **manufactured homes** assessed as personal property to establish and **apply to assessor for homestead treatment**.
- June (or before)** The assessor must **notify the Commissioner of Revenue of any changes made to the PRISM 1 file (preliminary assessment)** within 10 days of the final action of the Local Boards and within 5 days of the County Boards.
- June 1** Last day to file **application for Metropolitan Agricultural Preserves**. (Except for 2010, the date is August 1.)
- June 1** The assessor must notify owners of their property's **contamination value** by June 1 or within 30 days after the reduction in value is finally granted.
- June (3<sup>rd</sup> Mon)** Assessor sends **summaries of assessment to the auditor**.
- June** **County Board of Appeal and Equalization** convenes. (Any day after the second Friday for up to 10 meeting days.)
- June 30** Last day for the Commissioner of Revenue to certify **changes in assessments** as revised **by the State Board of Equalization** to county auditors unless the abstract was late.
- July 1** Cut-off date for **changes in taxable/exempt status** to be effective for the current assessment year.
- July 1** **All assessments of real and personal property are finalized**. No changes, except where authorized, may be made after this date.
- July 1** Last day property owners can notify the county assessor of **entity-owned property that may qualify for value linkage** to their individually-owned and homestead agricultural property to receive the lower first tier agricultural homestead classification rate for the current assessment year.
- July 15** Last day to **mail tax statements to owners of manufactured homes**.
- Aug 5** Last day for assessors in counties with **fiscal disparities** to certify to their auditors the net tax capacity of commercial-industrial property within each municipality as determined before any adjustments under the Tax Increment Law.
- Aug 15** Last day to **file for Property Tax Refund**, form M-1PR.
- Aug 31** Last day to pay **first half of personal property tax on manufactured homes**.

- Sept 1** Last day for assessors to file the final **PRISM submission of Assessment** with the Commissioner of Revenue.
- Sept 1** Last day for assessors to submit the PRISM 4 Manufactured Home File.
- Oct 1** Last day for taxpayers to **apply to for Class 1b** (blind & disabled) for current assessment year.
- Oct 15** Last day for assessors to **certify approval of applications for Open Space** for current year.
- Oct 15** Last day to pay **second half of real estate taxes** unless part of the parcel is classified 2a agricultural land.
- Nov 3** Last day to **file application for Open Space** for the next assessment year.
- Nov 1** Last day for senior citizens to **file for property tax deferral** (for the next year's tax).
- Nov 15** Last day to pay **second half of personal property taxes** on manufactured homes and **second half of real estate taxes** on parcels with any class 2a agricultural land.
- Dec 1** **County assessor may examine appraisal records of local assessors.**
- Dec 31** Last day **disabled veterans can file applications** for value exclusion for the current assessment year.
- Dec 31** Last day for taxpayers to own, occupy, and **file a homestead application** with the assessor for the current year's assessment.
- Dec 31** Last day for assessor to file a copy of the **corrections of clerical and administrative errors made after Local and County Boards** of Appeal and Equalization with the county board of commissioners.
- Dec 31** **Expiration of terms of county assessors** every 4<sup>th</sup> year (2016, 2020, ect.).
- Dec 31** Last day to change assessment rolls to remove property that has become tax-forfeited, or add tax-forfeited property that has been repurchased or sold