

Important Deadlines

February

- February 1 through June 1
 - Grant or Withhold Exemption for Exemption Applicants

April

- April 1
 - Protests Due for Government Property Not Used for Public Purpose

May

- May 1
 - CBoE Must Issue Decision for Public Purpose Protests

June

- June 1
 - Last for for Granting/Withholding Exemptions (Religious,Charitable,etc.)
 - CBoE Decisions from Public Purpose Protests May Be Appealed to TERC
 - After This Date, Notice May Be Sent for Omitted Property
- **June 1 through July 25**
 - **CBoE Meets to Review/Decide Written Valuation Protests CBoE Considers/Corrects the Current Year's Assessment of Overvalued and Undervalued Property**

July

- July 20
 - Homestead Extension for Late Filing if Adopted by County Board
- July 22
 - CBoE Sends Notice of Valuation Change for

- Agricultural Land Receiving Special Valuation if No Notice was
- Sent by County Assessor Prior to June 1
- July 26
 - Petitions Must Be Filed with TERC for Adjustment to a Class or Subclass of Real Property
- July 31
 - County Assessor Must Present Plan of Assessment to CBoE

August

- August 2
 - County Clerk Mails Notice of CBoE's Determination to Protestor of Valuation
- August 10
 - Last Day for TERC to Hear and Act on CBoE Petition
- August 24
 - Last Day to Appeal to TERC from CBoE Valuation Protest Determinations

September

- During Month Publish Permissive Exemptions and Send Proof to PTA
- September 15
 - CBoE Determination on Overvalued, Undervalued Protests

October

- October 15
 - Levy Date
- October 15
 - Appeal to TERC from Overvalued, Undervalued CBoE Determinations
- October 31
 - Last Day for CBoE Resolution Requesting PTA

Assumption of Assessor's Office (Applicable every other year after 10/31/2006)

- October 31
 - Mail Plan of Assessment to PTA (Assessor)

November

- November 5
 - Correct Clerical Errors for Incorrect Levies
- November 10
 - Any Local System or County Official May File Written Objections to Adjusted Valuations Due to Clerical Error or Greenbelt Additions

December

- December 15
 - Review for Exemptions Must be Completed by CBoE (Applications/Reaffirmations Filed with Assessor)
- December 31
 - Exemption Applications Must be Made on or Before This Date (Applications Filed with Assessor)

On-Going

- Determination of Exempt/Taxable Status for Motor Vehicles (Treasurer)
- Approval/Denial of Tax List Corrections (Assessor)