



Property tax comparison by state

Are you doing business in multiple states—or planning to? Use this handy chart to see the property tax deadlines and policies of every state you operate in, at a glance.

	IS PP TAXABLE?	PP RETURN DEADLINE	RE APPEAL DEADLINE	PP APPEAL DEADLINE	RE BILL DEADLINE	PP BILL DEADLINE	ASSESSMENT DATE
Alabama	Yes	Dec 31	Various Jan-Dec *30 days after value notice	Various Jan-Sep *30 days after value notice	Dec 31	Dec 31	Oct 1
Alaska	Yes	Various Jan-Apr	Various Jan-Apr *30 days after value notice	Various Apr-Jun *30 days after value notice	Varies, July-Nov	Various Oct-Dec	Jan 1
Arizona	Yes	Apr 1	Various Mar-May *60 days after value notice	Various July-Sep *30 days after value notice	Dec 31 or 1/2 Oct 31 1/2 Apr 30	Dec 31 or 1/2 Oct 31 1/2 Apr 30	Jan 1
Arkansas	Yes	May 31	3rd Mon in Aug	Various June-Aug *30 days after value notice	Oct 15	Oct 15	Jan 1
California	Yes	Apr 1	Various Sep-Nov	Various Sep-Nov	1/2 Dec 10 1/2 Apr 10	Aug 31	Jan 1

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Colorado	Yes	Apr 15	June 1	Various Jun *30 days after value notice	Apr 30 or 1/2 Feb 28 1/2 Jun 15	Apr 30 or 1/2 Feb 28 1/2 June 15	Jan 1
Connecticut	Yes	Nov 1	Feb 20	Feb 20	1/2 Aug 1 1/2 Feb 1	1/2 Aug 1 1/2 Feb 1	Oct 1
Delaware	No	Exempt	Various Jan-Mar	Exempt	Sept 30	Exempt	Jul 1
District of Columbia	Yes	July 31	April 1	Jul 31	1/2 Mar 31 1/2 Sept 15	July 31 - pay with return	Jul 1 for PP, Jan 1 for RE
Florida	Yes	Apr 1	Various Sep *25 days after value notice	Various Sep *30 days after value notice	Mar 31; discounts apply if paid earlier	Mar 31; discounts apply if paid earlier	Jan 1
Georgia	Yes	Apr 1	Various Jun-Aug	Various Apr-Jun	Various May-Dec	Various May-Dec	Jan 1
Hawaii	No	Exempt	Apr 9	Exempt	1/2 Aug 20 1/2 Feb 20	Exempt	Jan 1
Idaho	Yes	Mar 15	4th Mon in June	4th Mon in June	1/2 Dec 20 1/2 June 20	1/2 Dec 20 1/2 June 20	Jan 1
Illinois	No	Exempt	Various July-Dec *30 days after value notice	Exempt	Various June, Sept	Exempt	Jan 1

PP: Personal Property **RE:** Real Property **Fraction:** Installments

	IS PP TAXABLE?	PP RETURN DEADLINE	RE APPEAL DEADLINE	PP APPEAL DEADLINE	RE BILL DEADLINE	PP BILL DEADLINE	ASSESSMENT DATE
Indiana	Yes	Mar 15	Various May-Dec *45 days after value notice	Various May-Dec *45 days after value notice	1/2 May 10 1/2 Nov 10	1/2 May 10 1/2 Nov 10	Jan 1
Iowa	No	Exempt	Apr 30	Exempt	1/2 Sept 30 1/2 Mar 31	Exempt	Jan 1
Kansas	Yes	Mar 15	Various *30 days after value notice	Various May *15 days after value notice	1/2 Dec 20 1/2 May 10	1/2 Dec 20 1/2 May 10	Jan 1
Kentucky	Yes	May 15	3rd Tues in May	Various	Dec 31	Various	Jan 1
Louisiana	Yes	Apr 1	Various Aug-Sept	Various Aug-Sept	Dec 31	Dec 31	Jan 1
Maine	Yes	Various Apr-May	Various Dec-Feb	Various Aug-Sept	Various Aug-Sept	Various Aug-Nov	Apr 1
Maryland	Yes	Apr 15	Various Dec-Feb	Various	Sept 30	Various	Jan 1
Massachusetts	Yes	Mar 1	Various Feb-Dec	Various Feb-Dec	1/4 Aug 1 1/4 Nov 1 1/4 Feb 1 1/4 May 1	1/4 Aug 1 1/4 Nov 1 1/4 Febr 1 1/4 May 1	Jan 1
Michigan	Yes	Feb 20	Various Feb-May	Various Feb-May	Various; typically Sept and Feb	Various; typically Sept and Feb	Dec 31

	IS PP TAXABLE?	PP RETURN DEADLINE	RE APPEAL DEADLINE	PP APPEAL DEADLINE	RE BILL DEADLINE	PP BILL DEADLINE	ASSESSMENT DATE
Minnesota	No	Exempt	Various Mar-Apr	Exempt	1/2 May 15 1/2 Oct 15	Exempt	Jan 2
Mississippi	Yes	Apr 1	1st Mon in Aug	Various Jun-Jul	Feb 1	Feb 1	Jan 1
Missouri	Yes	Mar 1	Various Jun-Jul	Various Jun-July	Dec 31	Dec 31	Jan 1
Montana	Yes	Mar 1	Various *30 days after value notice	Various *30 days after value notice	1/2 Nov 30 1/2 May 31	Aug 31	Jan 1
Nebraska	Yes	May 1	Jun 30	Various Jun *15 days after value notice	1/2 Apr 30 1/2 Aug 31	1/2 Apr 30 1/2 Aug 31	Jan 1
Nevada	Yes	Jul 31	Jan 15	Jan 15	1/4 Aug 1/4 Oct 1/4 Jan 1/4 Mar	Various Aug-Oct	Jul 1
New Hampshire	No	Exempt	Mar 1	Exempt	1/2 Jul 1 1/2 Dec 1	Exempt	Apr 1
New Jersey	No	Exempt	Apr 1	Exempt	1/4 Feb 1 1/4 May 1 1/4 Aug 1 1/4 Nov 1	Exempt	Oct 1
New Mexico	Yes	Feb 28	Various Jan-Apr *30 days after value notice	Various Mar-Jun *30 days after value notice	1/2 Dec 10 1/2 May 10	1/2 Dec 10 1/2 May 10	Jan 1

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New York	No	Exempt	Various Jan-May	Exempt	Various Jun-Jul	Exempt	Mar 1
North Carolina	Yes	Jan 31	Various *30 days after value notice	Various *30 days after value notice	Jan 5	Jan 5	Jan 1
North Dakota	No	Exempt	Various Mar-Apr	Exempt	1/2 Mar 1 1/2 Oct 15	Exempt	Feb 1
Ohio	No	Exempt	Mar 31	Exempt	1/2 Dec 31 1/2 June 20	Exempt	Jan 1
Oklahoma	Yes	Mar 15	Various *30 days after value notice	Various Apr-Jun *20 days after value notice	1/2 Dec 31 1/2 Mar 31	1/2 Dec 31 1/2 Mar 31	Jan 1
Oregon	Yes	Mar 15	Dec 31	Dec 31	1/3 Nov 15 - discount if paid in full 1/3 Feb 15 1/3 May 15	1/3 Nov 15 - discount if paid in full 1/3 Febr 15 1/3 May 15	Jan 1
Pennsylvania	No	Exempt	Various Aug-Sept	Exempt	Various Feb-Nov	Exempt	Jan 1
Rhode Island	Yes	Jan 31	Various Oct-Dec *90 days after tax due date	Various *90 days after tax due date	Various Jul-Aug	Various Jul-Aug	Jan 1
South Carolina	Yes	Apr 30, or 120 days from fiscal close date	Various Jan 15 or 90 days after value notice	Various 90 days after value notice	Jan 15	Jan 15	Dec 31

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South Dakota	No	Exempt	Mid Mar	Exempt	1/2 Apr 30 1/2 Oct 31	Exempt	Nov 1
Tennessee	Yes	Mar 1	Various Jun *45 days after value notice	Various May	Feb 28	Feb 28	Jan 1
Texas	Yes	Apr 15	May 15	Various May-Jun *30 days after value notice	Jan 31	Jan 31	Jan 1
Utah	Yes	May 15, except for Salt Lake County	Various Sept *45 days after value notice	Various *30 days after value notice	Nov 30	May 15 - pay with return; some counties bill later	Jan 1
Vermont	Yes	Varies, majority Apr 20	Various May-Jun	Various May-Jun	Various Jun-Aug	Various Jun-Aug	Apr 1
Virginia	Yes	Varies, majority May 1	Various	Various	Various *Typically Jun	Various Jun-Oct	Jan 1
Washington	Yes	Apr 30	Various Jul-Dec *30-60 days after value notice	Various Jul-Dec *30-60 days after value notice	1/2 Apr 30 1/2 Oct 31	1/2 Apr 30 1/2 Oct 31	Jan 1
West Virginia	Yes	Various Aug 1 or Sept 1	Various Feb *30 days after value notice	Various Feb *30 days after value notice	1/2 Sept 30 1/2 Mar 31	1/2 Sept 30 1/2 Mar 31	Jul 1
Wisconsin	Yes	Mar 1	Various, prior to Board of Review	Various, prior to Board of Review	1/2 Jan 31 1/2 Jul 31	Jan 31	Jan 1

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Wyoming	Yes	Mar 1	Various May-Jun *30 days after value notice	Various May-Jun *30 days after value notice	1/2 Nov 10 1/2 May 10	1/2 Nov 10 1/2 May 10	Jan 1

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