

## Assessment and Equalization Calendar

January 1	Statutory Assessment Date
April 1	Assessors complete assessments and notify taxpayers
April 2 - 25	Taxpayers may appeal informally to the assessor
By April 25	Following informal review, Assessor may enter into a signed written agreement with the property owner or aggrieved taxpayer authorizing the assessor to correct or modify the assessment as agreed by both parties.
April 2 to April 30	Taxpayers appeal assessments to local boards of review.
May 1 - May 31	Local boards of review in session. Session may be extended to July 15 by the Director of Revenue.
June 15	Local boards of review submit reports to Director of Revenue. If session is extended, report is due fifteen days after adjournment date.
July 1	Assessors submit abstracts of assessment to Director of Revenue. If board of review session is extended, abstract is due fifteen days after board adjourns.
August 15	Department issues tentative equalization notices to assessors in odd-numbered years.
August 15 - 25	Assessing jurisdiction may appeal tentative equalization notices to Department in odd-numbered years.
September	Department hears appeals from assessing jurisdictions.
October 1	Department issues final equalization orders to county auditors in odd-numbered years.
October 2 - 12	Assessing jurisdictions may appeal final equalization order to the Director of Revenue, or may request alternative method of applying the equalization orders (odd-numbered years) from the Department.
By October 8	County auditor publishes notices of final equalization order (odd-numbered years), and provides notice by mail to taxpayers where final equalization order resulted in a valuation increase.
October 9 - 31	Taxpayers may protest final equalization order to local boards of review (odd-numbered years).
November 1	Director certifies assessment limitation percentages to county auditors.
October 10 - November 15	Local boards of review reconvene in special session to hear appeals (odd-numbered years).
November 15	Local boards of review submit report of special equalization session to Director of Revenue.