

# Important Assessment Dates

<b>January 2</b>	Assessment date for both real and personal property.
<b>January 2</b>	Date by which <b>personal property</b> (manufactured homes, park trailers, travel trailers and improvements) must be classified as taxable or exempt.
<b>January 15</b>	Last day for owners to apply for class 1c or 4c(5) resort classification.
<b>February 1</b>	Last day to file for tax-exempt status with the assessor.
<b>February 15</b>	Last day for assessor to notify township & city clerks of Local Board dates.
<b>March 31</b>	Last day for county treasurers to mail Property Tax Statements to property owners.
<b>March - April</b>	Valuation Notices are mailed to property owners.
<b>April 1 – May 31</b>	Local Boards of Appeal and Equalization convene.
<b>April 15 - June 30</b>	State Board of Equalization is convened
<b>April 30</b>	Last day to file Tax Court petition for dispute over value that affects the taxes payable in the current year.
<b>May 1</b>	Last day to file application for Green Acres for the current assessment year.
<b>May 1</b>	Last day to file application for Rural Preserve for the current assessment year.
<b>May 1</b>	Last day to file application for class 2c Managed Forest Land for the current assessment year.
<b>May 1</b>	Last day to file application for class 4c(3)ii non-profit community service oriented organization for the current assessment year.
<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 have until May 31).
<b>May 29</b>	Last day for owners of manufactured homes assessed as personal property to establish and apply to assessor for homestead treatment.
<b>June</b>	County Boards of Appeal and Equalization convene.
<b>July 1</b>	Cut-off date for changes in taxable/exempt status to be effective for the current assessment year.
<b>July 1</b>	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.

## Important Assessment Dates (Continued)

July 1	Last day for the Department of Revenue to send annual certification letters to enrolled SFIA participants.
July 15	Last day to mail tax statements to owners of manufactured homes.
Aug. 15	<b>Property Tax Refund Returns (Form M1PR)</b> due. You can claim your refund up to one year past this date (e.g. returns due Aug. 15, 2013 can be filed and claimed until Aug 15, 2014).
Aug. 15	Last day for enrolled SFIA participants to return their signed certification.
Aug. 31	Last day to pay first half of personal property tax on manufactured homes.
Sept. 1	Last day to file in Tax Court regarding manufactured home valuation or taxes.
Oct. 1	Last day for taxpayers to apply for class 1b (blind and disabled) for current assessment year.
Oct. 1	Annual SFIA incentive payments sent to enrolled participants on or before this date.
Oct. 15	<b>Last day to pay second half of real estate taxes</b> unless part of the parcel is classified 2a agricultural land.
Oct. 15	Last day for assessors to certify approval of applications for Open Space for the current year.
Oct. 31	Last day to file application for enrollment in SFIA.
Nov. 1	Last day for senior citizens to file for property tax deferral (for the next year's tax).
Nov. 3	Last day to file application for Open Space for the next assessment year.
Nov. 10-25	Truth-in-Taxation notices sent to all property owners.
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.
Nov. 25	Truth-in-Taxation meetings may occur on or after this date.
Dec. 31	Last day for real property owners to move into their homes and file a homestead application with the assessor for the current year's assessment.
Dec. 31	Last day disabled veterans can file applications (and reapplications) for value exclusion for the current assessment year.
Dec. 31	County assessor's term expiration every four years.