Assessment Cycle

January 1
Assessment of Property completed by Assessor (appraisal date)

February 1
Signed Applications for Forest Reserve/Fruit Tree Wildlife Natural Habitat, Pollution Control Recycling/Pit, Industrial, Urban Revite, Geothermal, and Charitable/Non Profit exemption applications due.

April 1
Taxpayers are notified by Assessor for change in assessed value

April 2nd-25th
Property owners can request an informal review of the property.
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 according to the agreement of the parties.

April 2 through April 30
Written appeals to the Board of Review are accepted.

May 1 through May 31
Board of Review in session

July 1
Assessor reports total valuation by class to the Department of Revenue and County Auditor.
Signed Applications for Homestead, Military, Disabled Veterans, and Business Property Tax credits are due.

October 1 (odd numbered years only)
On odd numbered years the Department of Revenue issues equalization orders
(Orders are issued to the County Auditor who applies the equalization to an entire class of property)

October 10 through November 15 (odd numbered years only)
Board of Review reconvenes if jurisdiction has received an equalization order

Not later than November 1
Director of Revenue issues rollback factors

November 1
Family Farm applications are due