

Jan 2	Assessment date for both real and personal property.
Jan 2	Date by which personal property (manufactured homes, park trailers, travel trailers, and improvements) must be classified as taxable or exempt .
Jan 15	Last day for owners to submit for class 1c resort or 4c(5) classification .
Feb 1	Last day for local assessors to deliver assessment records to the county assessor .
Feb 1	Last day to file for exemption from taxation with the assessor.
Feb 1	Last day for LBAE and CBAE to certify a trained member to the county assessor.
Feb 15	Last day for assessor to notify township and city clerks of Local Board dates .
Mar – Apr	Valuation notices are mailed. (Must be 10 days prior to Local Board meeting.)
Mar 31	Last day to mail tax statements for all real and personal property, except manufactured homes.
Apr 1 – May 31	Local Boards of Appeal and Equalization are convened.
Apr 1	PRISM file 1 Preliminary Assessment - is due to the Commissioner of Revenue
Apr 1	PRISM file 3 Final Assessment & Tax - is due to the Commissioner of Revenue
Apr 15 – Jun 30	State Board of Equalization is convened.
Apr 30	Last day to file Tax Court petition for dispute over value that affects the taxes payable in the current year.
May 1	Last day to file application for class 4c(3)ii non-profit community service oriented organization for the current assessment year.
May 1	Last day to file application for Green Acres for the current assessment year.
May 1	Last day for assessor to return manufactured home assessment books to auditor .
May 1	Last day to file application for class 2c Managed Forest Land .
May 15	First half real property taxes due (except for class 1c or 4c seasonal commercial and some class 3a commercial property which has until May 31).

- May 29** Last day for owners of **manufactured homes** assessed as personal property to establish and **apply to assessor for homestead treatment**.
- June (or before)** The assessor must **notify the Commissioner of Revenue of any changes made to the PRISM 1 file (preliminary assessment)** within 10 days of the final action of the Local Boards and within 5 days of the County Boards.
- June 1** Last day to file **application for Metropolitan Agricultural Preserves**
- June 1** The assessor must notify owners of their property's **contamination value** by June 1 or within 30 days after the reduction in value is finally granted.
- June (3rd Mon)** Assessor sends **summaries of assessment to the auditor**.
- June** **County Board of Appeal and Equalization** convenes. (Any day after the second Friday for up to 10 meeting days.)
- June 30** Last day for the Commissioner of Revenue to certify **changes in assessments** as revised **by the State Board of Equalization** to county auditors unless the abstract was late.
- July 1** Cut-off date for **changes in taxable/exempt status** to be effective for the current assessment year.
- July 1** **All assessments of real and personal property are finalized**. No changes, except where authorized, may be made after this date.
- July 1** 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.
- July 15** Last day to **mail tax statements to owners of manufactured homes**.
- Aug 5** Last day for assessors in counties with **fiscal disparities** to certify to their auditors the net tax capacity of commercial-industrial property within each municipality as determined before any adjustments under the Tax Increment Law.
- Aug 15** Last day to **file for Property Tax Refund**, form M-1PR.
- Aug 31** Last day to pay **first half of personal property tax on manufactured homes**.
- Sept 1** Last day for assessors to file **PRISM file 2 – Adjusted Assessment** - with the Commissioner of Revenue.

Sept 1	Last day for assessors to submit PRISM file 4 - Manufactured Home File – with the Commissioner of Revenue.
Oct 1	Last day for taxpayers to apply to for Class 1b (blind & disabled) for current assessment year.
Oct 15	Last day for assessors to certify approval of applications for Open Space for current year.
Oct 15	Last day to pay second half of real estate taxes unless part of the parcel is classified 2a agricultural land.
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 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 agricultural land.
Dec 1	Last day for the assessor to publish a newspaper notice of the requirement of a property owner to establish and file an application for homestead by December 31
Dec 1	County assessor may examine appraisal records of local assessors.
Dec 31	Last day for assessor to file a copy of the corrections of clerical and administrative errors made after Local and County Boards of Appeal and Equalization with the county board of commissioners.
Dec 31	Expiration of terms of county assessors every 4 th year (2020, 2024, ect.).
Dec 31	Last day to change assessment rolls to remove property that has become tax-forfeited, or add tax-forfeited property that has been repurchased or sold
Dec 31	Last day for real property owners to establish and apply for homestead for the current year.
Dec 31	Last day disabled veterans can file applications for value exclusion for the current assessment year.