

## State Tax Chart Results

Tax Type: Property

Assessment Date--Real Property

State	Assessment Date--Real Property	Comment	Authority	Editorial Reference
AK	Jan. 1	Municipalities may use average monthly values rather than January 1 amounts for business inventories	Alaska Stat. § 29.45.110(a) ; Alaska Stat. § 29.45.110(b)	¶32,210
AL	Oct. 1	N/A	Ala. Code § 40-7-1	¶32,210
AR	Jan. 1	N/A	Ark. Code Ann. § 26-26-1201	¶32,210
AZ	Jan. 1	N/A	Ariz. Rev. Stat. Ann. § 42-15051 ; Ariz. Rev. Stat. Ann. § 42-11001(18)	¶32,210
CA	Jan. 1	N/A	Cal. Rev. & Tax. Cd. § 2192 ; Cal. Code Regs. 18 § 135.5	¶32,210
CO	Jan. 1	N/A	Colo. Rev. Stat. § 39-1-105	¶32,210
CT	October 1	N/A	Conn. Gen. Stat. § 12-62a	¶32,210
DC	Jan. 1	N/A	D.C. Code Ann. § 47-820(a)(3) ; D.C. Mun. Regs. 9 § 306	¶32,210
DE	Annually but no specific statewide date	N/A	Del. Code Ann. 9 § 8301	¶32,210
FL	January 1	N/A	Fla. Stat. § 192.042	¶32,210
GA	Jan. 1	N/A	Ga. Code Ann. § 48-5-10	¶32,210
HI	Jan. 1	Oct. 1 in Honolulu County and Kauai County	Code of the County of Maui §3.48.185; Kauai County Code 1987 §5A-6.2	¶32,210
IA	Jan. 1	N/A	Iowa Code § 441.46	¶32,210
ID	Jan. 1	N/A	Idaho Code § 63-205	¶32,210
IL	Jan. 1	N/A	ILCS Chapter 35 § 200/9-95	¶32,210
IN	Mar. 1	Mar. 1 in a year ending before	Ind. Code § 6-1.1-2-1.5 ; Ind.	¶32,210

		01/01/2016; Jan. 1 in a year beginning after 12/31/2015	Code § 6-1.1-1-2	
KS	Jan. 1	N/A	Kan. Stat. Ann. § 79-503a ; Kan. Stat. Ann. § 79-1455	¶32,210
KY	January 1	N/A	Ky. Rev. Stat. Ann. § 132.220(1)	¶32,210
LA	Jan. 1	Aug. 1 in Orleans Parish, for following calendar year	La. Rev. Stat. Ann. § 47:1952 ; La. Rev. Stat. Ann. § 47:1703(B)	¶32,210
MA	Jan. 1	Preceding the fiscal year with respect to which the taxes are assessed	Mass. Gen. L. Chapter 59 § 21	¶32,210
MD	Jan. 1	N/A	Md. Code Ann. Tax-Prop. § 8-104 ; Md. Code Ann. Tax-Prop. § 8-107	¶32,210
ME	Apr. 1	N/A	Me. Rev. Stat. Ann. 36 § 708	¶32,210
MI	Dec. 31	N/A	Mich. Comp. Laws Ann. § 211.2(2)	¶32,210
MN	Jan. 2	N/A	Minn. Stat. § 273.01	¶32,210
MO	Jan. 1	N/A	Mo. Rev. Stat. § 137.075	¶32,210
MS	Jan. 1	N/A	Miss. Code Ann. § 21-33-1 ; Miss. Code Ann. § 27-35-3	¶32,210
MT	Between January 1 and first Monday in August	N/A	Mont. Code Ann. § 15-8-201	¶32,210
NC	Jan. 1	N/A	N.C. Gen. Stat. § 105-285	¶32,210
ND	Feb. 1	N/A	N.D. Cent. Code § 57-02-11	¶32,210
NE	Jan. 1	In any county with a population of at least 150,000, the county assessor must provide notice of preliminary valuations to real property owners on or before January 15 of each year.	Neb. Rev. Stat. § 77-1301(1)	¶32,210
NH	April 1	N/A	N.H. Rev. Stat. Ann. § 76:2	¶32,210

NJ	Oct. 1	N/A	N.J. Rev. Stat. § 54:4-23	¶32,210
NM	Jan. 1	With exceptions.	NMSA 1978 § 7-38-7	¶32,210
NV	July 1	N/A	Nev. Rev. Stat. § 361.260	¶32,210
NY	March 1	Valued as of preceding July 1.	N.Y. Real Prop. Tax Law § 301	¶32,210
OH	Jan. 1	N/A	Ohio Rev. Code Ann. § 5715.01 ; Ohio Admin. Code § 5703-25-05(B)	¶32,210
OK	January 1	N/A	Okla. Stat. 68 § 2817(A)	¶32,210
OR	Jan. 1	N/A	Or. Rev. Stat. § 308.210	¶32,210
PA	No uniform date	N/A	Pa. Stat. Ann. 72 § 5348 ; Pa. Stat. Ann. 72 § 5452.8 ; Pa. Stat. Ann. 72 § 5453.601	¶32,210
RI	Dec. 31	N/A	R.I. Gen. Laws § 44-5-1	¶32,210
SC	Dec. 31	N/A	S.C. Code Ann. § 12-37-900	¶32,210
SD	Nov. 1	June 1 for leased school and endowment lands	S.D. Codified Laws § 10-6-2 ; S.D. Codified Laws § 10-6-3.1	¶32,210
TN	Jan. 1	N/A	Tenn. Code Ann. § 67-5-504(a)	¶32,210
TX	Jan. 1	N/A	Tex. Tax Code Ann. § 23.01(a)	¶32,210
UT	Jan. 1	N/A	Utah Code Ann. § 59-2-303	¶32,210
VA	Jan. 1	N/A	Va. Code Ann. § 58.1-3281	¶32,210
VT	April 1	N/A	Vt. Stat. Ann. 32 § 3651	¶32,210
WA	Jan. 1	N/A	Wash. Rev. Code § 84.40.020	¶32,210
WI	Jan. 1	N/A	Wis. Stat. § 70.10	¶32,210
WV	July 1	N/A	W. Va. Code § 11-3-1 ; W. Va. Code § 11-3-2	¶32,210
WY	Jan. 1	N/A	Wyo. Stat. § 39-13-103(b)(i)	¶32,210

Last run 12/27/2017

© 2017 Thomson Reuters/Tax & Accounting. All Rights Reserved.