Assessment and Budget Deadlines Already in Law

Assessment/Equalization

Budget/Tax

- Time required to circulate a petition: 1 – 2 weeks
- Time required for setting, advertising and conducting a local election: 64 days

---

- Counties cannot meet the July 10 Preliminary Budget approval date in HB1367
- 30 days is not adequate time to circulate a petition and hold an election between July 10 and August 10

FEBRUARY

1 Cut off day for property values

MARCH

Notice of Increase mailed to city and township property owners 15 days before Equalization meetings

APRIL

City and County Township Boards of Equalization meet within first 15 days of April

MAY

JUNE

County Board of Equalization meets within first 10 days of June

30 days is not enough time to circulate a petition and hold an election between July 10 and August 10

JULY

Counties cannot meet the July 10 Preliminary Budget approval date in HB1367 **10**

Auditor compiles department budgets and estimates levies needed to fund preliminary budgets

Mid-July: Auditor receives centrally assessed values from State Tax Department and apportions for tax parcels

AUGUST

Local governments MUST file Preliminary Budgets with Auditor on or before Aug 10 **10**

10 State Board of Equalization 2nd Tuesday in August

31 County MUST mail Estimated Tax Notice on or before Aug 31

SEPTEMBER

Public Budget Hearings held Sept 7 - October 7

OCTOBER

Last day for Public Budget Hearings

10 Local government levies MUST be certified to County Auditor on or before Oct 10

County Auditor prepares property tax levy calculations for all local government subdivisions

NOVEMBER

County Auditor prepares property tax levy calculations for all local government subdivisions

Tax Statements mailed and new year taxes provided to escrow companies

DECEMBER

Tax Statements mailed and new year taxes provided to escrow companies