

PROPERTY TAX YEAR SIGNIFICANT DATES

Date	Event
December 10, 2017	The county auditor delivers 2017 property tax lists to the county treasurer (North Dakota Century Code Section 57-20-06)
December 26, 2017	The county treasurer mails 2017 property tax statements to property owners (Section 57-20-07.1)
January 1, 2018	Property taxes for 2017 are due and payable to the county treasurer (Section 57-20-01) Assessment date for centrally assessed railroad, airline, and utility property (Sections 57-05-01 and 57-06-05) Electric generation, distribution, and transmission taxes for 2017 are due and payable to the Tax Commissioner (Section 57-33.2-08)
January 10, 2018	First installment of 2018 mobile home taxes is due (Section 57-55-03)
January 20, 2018	Mobile home abstracts to be filed by counties with the Tax Commissioner
February 1, 2018	Assessment date of real property (Section 57-02-11) Due date for application for 2018 homestead credit and optional special assessments credit to be filed with local assessor (Section 57-02-08.3)
Second Wednesday in February	All county assessors meet in the county auditor's office for a conference on their duties and to receive assessment books (Section 57-02-31)
February 15, 2018	Deadline to pay 2017 property taxes in full and receive 5 percent discount (Section 57-20-09) Deadline to pay 2018 mobile home taxes in full and receive 5 percent discount (Section 57-55-03)
February 28, 2018	Deadline for payment of first installment of 2018 mobile home taxes without penalty. Penalties are imposed on March 1, April 1, May 1, and June 1 on any outstanding tax on those dates. (Section 57-55-03)
March 1, 2018	Deadline for counties to submit certification of homestead tax credit claims and homestead tax credit special assessment installment claims to the Tax Commissioner (Sections 57-02-08.2 and 57-02-08.3) Deadline for submission of certification by counties of disabled veterans tax credit claims to the Tax Commissioner (Section 57-02-08.8) Deadline for first installment of 2017 property taxes and total payment of special assessments without penalty. Penalties are imposed on March 2, May 1, July 1, and October 15 on any amount of tax outstanding on those dates. (Section 57-20-01) Deadline for payment of electric generation, distribution, and transmission taxes without penalty (Sections 57-33.2-08 and 57-06-25) Deadline to pay 2017 real and personal property taxes not paid in installments (Section 57-20-01)
March 23, 2018	Deadline for notices of assessment increases to property owners if required under Section 57-02-53
April 1, 2018	Assessors' duties to be completed (Section 57-02-34) Due date for annual reports of railroads (Section 57-05-08)
Second Monday in April	Meeting of township boards of equalization (Section 57-09-01)
Second Tuesday in April	Meeting of city boards of equalization (Section 57-11-01)
April 15, 2018	Due date for annual reports of public utilities and electric generation, distribution, and transmission companies for the 2018 tax year (Section 57-06-06)
May 1, 2018	Deadline for payment of air transportation company taxes for 2017 without penalty (Section 57-32-03)
May 31, 2018	Deadline to submit application for renter refund for individuals who would otherwise be eligible for the homestead credit (Section 57-02-08.1)
June 1, 2018	Second installment of 2018 mobile home taxes is due (Section 57-55-03) Notice of foreclosure of tax lien issued by the county auditor for delinquent property taxes from 2016 or earlier (Section 57-28-01)
First 10 days in June	Meeting of county boards of equalization (Section 57-12-01)
June 15, 2018	Deadline for Tax Commissioner to complete tentative valuation of operative property of public utilities (Section 57-06-11) and railroad property (Section 57-05-01.1)

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June 30, 2018	Deadline for submission of abstract of assessments for property taxes, supplemental abstracts, Game and Fish Department abstracts, National Guard abstracts, Board of University and School Lands abstracts, certain exempt real property abstracts, farmland or ranchland owned by nonprofit organizations for conservation purposes abstracts, Workforce Safety and Insurance property abstracts, and land acquired by the State Water Commission for the Devils Lake project (Section 57-12-08) Deadline for payment of second installment of 2018 mobile home taxes without penalty. Penalties are imposed on July 1, August 1, September 1, and October 1 on any amount outstanding on those dates. (Section 57-55-03)
Second Tuesday in July	Annual meeting of the State Board of Equalization to assess centrally assessed property and hold hearings on telecommunications gross receipts taxes and electric generation, distribution, and transmission taxes (Section 57-13-02)
Second Tuesday in August	Annual meeting of the State Board of Equalization to hear testimony and equalize locally assessed property (Section 57-13-03)
August 10, 2018	Deadline for taxing districts to forward preliminary budgets and notice of the date, time, and location of the taxing district's public budget hearing to the county auditor. (Sections 40-40-04, 40-40-06, and 57-15-02.2)
August 31, 2018	Deadline for the county treasurer to provide a written notice to the owner of each parcel of taxable property with an estimated property tax of at least \$100. The notice must contain information regarding the applicable taxing district's budget and budget hearings, the estimated true and full value of the owner's property, the dollar amount of tax levied against the property in the immediately preceding taxable year and the estimated amount to be levied for the current taxable year, the difference between the prior year levy and current year estimated levy in dollars, information regarding state-provided property tax savings, and notice that citizens may present oral or written comments regarding each taxing district's property tax levy. (Section 57-15-02.2)
September 7, 2018, to October 7, 2018, or earlier	Taxing district budget hearings must be scheduled for no earlier than September 7, and for cities and park districts, no later than October 7. (Sections 40-40-06 and 57-15-02.2)
October 2018	County commission to determine the amount of taxes to be levied for county purposes on a date certain in October established by resolution or ordinance of the county commission (Sections 11-23-05 and 11-11-05)
October 1, 2018	Foreclosure date for delinquent property taxes from 2016 or earlier (Section 57-28-02)
October 7, 2018	Deadline for cities and park districts to adopt final budgets and make levies (Section 40-40-06)
October 10, 2018	Deadline for cities and park districts to send copies of levy and budget to the county auditor (Section 40-40-10) Deadline for taxing districts to certify taxes to the county auditor or to amend budgets resulting in a change in property taxes (Section 57-15-31.1)
October 15, 2018	Deadline to pay second installment of 2017 real estate taxes without penalty (Section 57-20-01)
November 1, 2018	Deadline for application for abatement of 2016 property taxes, payable in 2017 (Section 57-23-04)
December 10, 2018	Deadline for the county auditor to deliver 2018 property tax lists to the county treasurer (Section 57-20-06)
December 26, 2018	Deadline for the county treasurer to mail 2018 property tax statements to property owners (Section 57-20-07.1)