

Timeline of Assessment Cycle

Jan 2	Assessment date for both Real and Personal Property (Market Values established)
Jan 2	Personal Property must be classified as taxable or exempt
Jan 15	Last day for owners to submit for Class 1c or 4c(5) Resort Classification
Feb 1	Last day to file for exemption from taxation with the 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
Apr 1 - May 31	Local Boards of Appeal & Equalization are convened
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 to file application for Rural Preserve for the current assessment year
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	County Board of Appeal & Equalization convenes (Any day after the second Friday for up to 10 meeting days)
Jul 1	Cut-off day for changes in taxable/exempt status to be effective for the current assessment year
Jul 1	All assessments of Real and Personal Property are finalized
Jul 1	Last day for senior citizens to file for property tax deferral
Jul 1	Last day disabled veterans can file applications (and reapplication) for value exclusion for the current assessment year
Jul 15	Last day to mail tax statements to owners of manufactured homes
Aug 15	Last day to file for Property Tax Refund, form M-1 PR
Aug 31	Last day to pay first half of personal property tax on manufactured homes
Oct 1	Last day for taxpayers to apply for Class 1b (blind & disabled) for current assessment year
Oct 15	Second half of real estate taxes due unless the parcel is classified as 2a ag land
Nov 15	Second half of Personal Property taxes on manufactured homes and 2a ag land due
Dec 1	Last day for real property owners to establish homestead for current assessment year
Dec 15	Last day for taxpayers to file a homestead application with the assessor for current assessment year