

# Publications

## Time is Running Out to File Tax Appeals in More Than 20 States

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Taxpayers seeking to contest the values established by the local assessor have a short time-to contest their new valuation. This time frame varies by state and by local jurisdiction and in many cases begins to run upon mailing of a new value notice. Below is a list of states with upcoming appeal deadlines: **State or Jurisdiction Deadline** Alabama

March-May; 30 days from notice date    Arizona

March-May; 60 days from notice date    New Mexico

Notices are mailed in April (some counties vary); 30 days from notice date    Tennessee

April-June; August 1, 2019 for State Board of Equalization    Iowa

April 2, 2019-April 25, 2019 for assessor appeals; until April 30, 2019 for local board of review appeals    Virginia

April 15, 2019 for Arlington County; June 1, 2019 for Fairfax County; other counties vary    Wyoming

Notice must be mailed by April 22, 2019; 30 days from notice date  
Minnesota

April 30, 2019 (Tax Court)    Oklahoma

30 days from notice date; or by May 1, 2019 (\*In 2020, the deadline changes to first Monday in April if no value change from prior year)  
Georgia

May-June; 45 days from notice date    Montana

May-June; 30 days from notice date    Vermont

May-June (varies by county)    Wisconsin

May-June (varies by county) Colorado

May 1, 2019-June 1, 2019 Indiana

May 10, 2019; or 45 days from notice date Texas

May 15, 2019; or 30 days from notice date Kentucky

May 21/22, 2019 (varies by county) Michigan

May 31, 2019 (Tax Tribunal) Nebraska

June 1, 2019-June 30, 2019 Missouri

June 17, 2019 for 1st class and charter counties; July 8, 2019 for all other counties and the City of St. Louis  
Idaho

June 24, 2019 Louisiana

Late June through early October Maine

July through January; 185 days from date of commitment Utah

July 1, 2019-September 15, 2019; 45 days from notice date Washington

July 1, 2019; 30/60 days from notice date (varies by county) California

Filing period opens July 1, 2019; appeal deadline is either Sept. 16, 2019 or Dec. 2, 2019 (varies by county)  
Arkansas

July 15, 2019-August 19, 2019

Real estate taxes are frequently the largest non-productive expense incurred by property owners, and proactive management of this expense could lead to increased profitability and increased valuation of income-producing properties. It is important to be proactive and review those assessments, and file appeals when appropriate to make sure that for each property you own, you are paying your fair share, and only your fair share, of the property tax burden.

Vorys has significant experience in analyzing real property tax assessments and securing real property tax savings for taxpayers across the country. To discuss an analysis of the opinions of value assigned by your county auditor or county assessor, please contact us to discuss further.

***\*The chart is for informational purposes only and does not constitute legal advice. In some cases appeal dates vary by jurisdiction and notice date. To discuss the appeal deadline for a specific property contact Vorys.***