

Basic Timeline of Assessment Cycle

The following dates list the deadlines and duties that are performed by county staff and taxpayers as it relates to the annual property assessments.

January 2	Assessment date for both real and personal property (273.01; 273.125, subdivision 1).
January 2	Date by which personal property (manufactured homes, park trailers, travel trailers and Improvements) must be classified as taxable or exempt (272.02, subdivision 38).
February 1	Last day for local assessors to deliver assessment appraisal records to the county assessor (272.065).
February 1	Last day to file for exemption from taxation with the assessor (272.025, subdivision 3).
March 31	Last day to mail tax statements for all real and personal property, except manufactured homes (276.04, subdivision 3).
March-May	Notices of valuation and classification are mailed. These must be mailed 10 days prior to the Local Board of Appeal and Equalization (274.01, subdivision 1; 273.121).
April 1	First day for convening sessions of Local Board of Equalization (274.01, subdivision 1).
April 15	First day for convening sessions of State Board of Equalization (270.12, subdivision 2).
April 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 with the assessor for 4c(3)ii non-profit community service oriented organization classification for the current year assessment (273.13, subdivision 25).
May 1	Last day to apply to the assessor of the taxing district for deferment of next year's taxes under the agricultural property tax program (Green Acres) (273.111, subdivision 8).
May 15	First half real property taxes due except for class 1c or 4c seasonal commercial and some 3a commercial properties without penalties being added (270.95; 279.01).
May 29	Last day for owners of manufactured homes assessed as personal property to establish homestead and apply for homestead treatment with the county assessor (273.124, subdivision 9).
May 31	Last day to adjourn sessions of Local Boards of Appeal and Equalization (274.01, subdivision 1).
May 31	Last day for class 1c and class 4c resort property and qualifying class 3a commercial property to pay the first half of property taxes (279.01).
Last 10 Meeting Days In June	County Board of Appeal and Equalization (274.14).

June 30	Last day of the meeting of State Board of Equalization (270.12, subdivision 2).
July 1	Date by which taxable real property becomes exempt for that year's assessment if acquired by certain governmental, church or educational entities (272.02, subdivision 38).
July 1	Real property that was exempt which, due to sale or other reasons, loses its exemption prior to July 1, is placed on the assessment rolls for that year (272.02, subdivision 38).
July 1	All assessments of real and personal property are finalized. No changes, except where authorized, may be made after this date (274.175).
July 1	Last day for senior citizens to file for property tax deferment for taxes payable the following year (290B.04, subdivision 1).
July 1	Last day disabled veterans with qualifying homesteads can file initial applications and reapplications with the assessor for value exclusion for the current assessment year (273.12, subdivision 34).
July 15	Last day to mail tax statements to owners of mobile homes (273.125, subdivision 3).
August 15	Due date for filing for Property Tax Refund, Form A-1PR (289A.18, subdivision 5).
August 31	Last day to pay first half of personal property tax on manufactured homes (273.125, subdivision 3).
October 1	Last day to file for blind/disabled homestead (both residential and agricultural) for the following year's assessment (273.1315).
October 15	Last day to pay second half of real property taxes unless part of the property is classified agricultural (270.95; 273.165, subdivision 1; 279.01; 469.04, subdivision 3).
November 15	Last day to pay second half personal property taxes on manufactured homes (273.125, subdivision 3).
November 15	Last day to pay second half of real estate taxes on class 1b, 2a, and 2b agricultural properties (279.01, subdivision 3).
December 1	Last day for owners of real property to establish homestead for current year assessment (273.124, subdivision 9).
December 15	Last day for taxpayers to file a homestead application with the assessor for that year's assessment (273.124, subdivision 9).
December 31	Last day to remove from the assessment rolls property that has become tax-forfeited, and add to the assessment rolls any tax-forfeited property that has been repurchased or sold (272.02, subdivision 38).

Source Minnesota Department of Revenue Course A: Assessment Laws and Procedures January 2009