APPENDIX C. STATE AND TERRITORY TAX DUE DATES

a. Alabama. Taxes are due October 1.

b. Alaska. Taxes are due June 15 and August 15. These dates are subject to change

depending on when the Municipal Assembly sets the mill levy and tax bills are mailed out.

c. Arizona. Taxes are due semi-annually in October and March.

d. Arkansas. Taxes are paid from March to May for previous calendar year; delinquent after

October 15. Special Assessments are delinquent after April 18. Levy and drainage taxes are

due in October for the current year.

e. California. Taxes are due semi-annually in November and April.

f. Colorado. If paid annually, taxes are due April 30 for the prior calendar year. If paid semi-

annually, taxes are due February 28 and June 15 for the prior calendar year.

g. Connecticut (CT). Taxes are due January and July in general, but vary per township. Taxes are due according to local guidance. Check local CT guidance for tax due dates.

h. District of Columbia. Taxes are due semi-annually March 31 and September 15.

i. Delaware. Taxes are due September 30. Tax year is from May 1 to April 30.

j. Florida. Taxes are payable November 1. Tax bills are sent out on October 1 of each year and are discounted each month for early payment. Taxes must be paid by April 15.

k. Georgia. Taxes are due according to local guidance. Check local Georgia guidance for tax due dates.

l. Guam. Taxes are due February 20 and April 20.

m. Hawaii. Taxes are due semi-annually February 20 and August 20 for the next semi-annual period.

n. Idaho. If paid annually, taxes are due December 20 for current year. If paid semi-annually,

taxes are due for the first half of current year on December 20 and second half of the previous year on June 20.

o. Illinois. Taxes are due June 1 and September 1 for prior year taxes. There are counties in which taxes can be paid in four installments such as Rock Island. In Cook County, the taxes are due on March 1 and September 1.

p. Indiana. Taxes are due semi-annually May 10 and November 10. Taxes are paid in arrears.

q. Iowa. First tax payment due March 31 and covers January 1 through June 30 of the previous year. Second tax payment due September 30 and covers July 1 through December 31 of the previous year. Taxes are generally paid in March and September.

r. Kansas. First half of taxes are due on or before December 20. Second half of taxes are due on or before May 10 of the following year. Taxes are generally paid April and November.

s. Kentucky. Taxes are due December 31 for the current year.

t. Louisiana. Taxes are due December 31 for the current year. For Orleans Parish, taxes are due on or before December 31, but the payment is for next year’s taxes.

u. Maine. Taxes are due four times per year in July, October, January, and April.

v. Maryland. Taxes are due semi-annually September 30 and December 31.

w. Massachusetts. Taxes are due four times per year in August, November, February, and May.

x. Michigan. Taxes are due semi-annually in August and December.

y. Minnesota. Taxes are due semi-annually May 15 and October 15. Taxes are generally paid in May and October.

z. Mississippi. Taxes are due on or before February 1 for the previous year. If February 1falls on a weekend or legal holiday, taxes may be paid the following Monday without penalties or interest.

aa. Missouri. Taxes are due December 31 for current year taxes. Taxes are due and payable on the first day of November and delinquent on January 1.

bb. Montana. If paid annually, taxes are due November 30. If paid semi-annually, taxes are

due for the first half of current year on November 30 and second half of previous year on May 31.

cc. Nebraska. Taxes are due semi-annually March 31, which covers January 1 through June 30 of the previous year, and July 31, which covers July 1 through December 31 of previous year. Taxes are generally paid in March and July.

dd. Nevada. Taxes are paid four times per year in August, October, January, and March.

ee. New Hampshire. Taxes are due July 1, December 1, or 30 days after the bills are issued, whichever is later.

ff. New Jersey. Taxes are due four times per year in January, April, July, and October.

gg. New Mexico. Taxes are due semi-annually in November and April.

hh. New York (06). School taxes are due in September. County taxes are due in February. City

taxes are due in July.

ii. New York (07). County taxes are due in February. City taxes are due semi-annually in July

and December.

jj. North Carolina. Taxes are due according to local guidance. Check local North Carolina

guidance for tax due dates.

kk. North Dakota. Taxes are due semi-annually March 15, which covers January 1 through

June 30 of the previous year and October 15, which covers July 1 through December 31 of the

previous year. If the annual amount is paid by February 15, there is a five percent discount. Taxes are generally paid in March and October.

ll. Ohio. Taxes are due semi-annually in January, which covers January 1 through June 30

of the previous year, and July, which covers July 31 through December 31 of the previous

year.

mm. Oklahoma. Taxes are due December 31 for the current year.

nn. Oregon. If paid annually, there is a three percent discount and taxes are due November 15. If paid in three payments, the taxes are due November 15, February 15, and May 15. If two-thirds of the taxes are paid by November 15, there is a two percent discount. Tax period starts July 1 of the current calendar year through June 30 of next calendar year.

oo. Pennsylvania. Taxes are due April 30. If paid by March 31, a two percent discount is received. Taxes can be paid as far out as December 31 of the same year without a penalty.

pp. Puerto Rico. Taxes are due April 1 and October 1 for the prior 6 month’s tax. Property tax

bills are issued January 1 and July 1 and payment is due within 90 days. Payments made

within 30 days eligible for ten percent discount. Payments made between 31 to 60 days eligible for a five percent discount.

qq. Rhode Island. Taxes are due according to local guidance. Check local Rhode Island

guidance for tax due dates.

rr. South Carolina. Taxes are due according to local guidance. Check local South Carolina

guidance for tax due dates.

ss. South Dakota. Taxes are paid semi-annually on April 30, which covers January 1 through

June 30 of previous year, and October 31, which covers July 1 through December 31 of the

previous year. Taxes are generally paid in April and October.

tt. Tennessee. Taxes are due according to local guidance. Check local Tennessee guidance for

tax due dates.

uu. Texas. Taxes are due December 31.

vv. Utah. Taxes are due December 1.

ww. Vermont. Taxes are due according to local guidance. Check local Vermont guidance for

tax due dates.

xx. Virginia. Taxes are due according to local guidance. Check local Virginia guidance for tax

due dates.

yy. Washington. If paid annually, taxes are due April 30 for the current calendar year. If paid

semi-annually, taxes are due April 30 for the first half of the year and October 31 for the

second half of the year.

zz. West Virginia. Taxes are paid semi-annually on September 1 and February 28.

aaa. Wisconsin. If paid annually, taxes are due on January 31 for prior year taxes. If paid

semi-annually, taxes are due January 31 for the first half of the previous year and July 31 for

the second half of the previous year. Taxes are generally paid in December.

bbb. Wyoming. If paid annually, taxes are due by December 31. If paid semi-annually, taxes

are due November 10 for first half of year and May 10 for the second half of the previous

year.