

## PROPERTY TAX YEAR SIGNIFICANT DATES

Date	Event
December 10, 2012	The county auditor delivers 2012 property tax list to the county treasurer. (North Dakota Century Code Section 57-20-06)
December 26, 2012	The county treasurer mails 2012 property tax statements to property owners. (Section 57-20-07.1)
January 1, 2013	Property taxes for 2012 are due and payable to the county treasurer. 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 2012 are due and payable to the Tax Commissioner. (Section 57-33.2-08)
January 10, 2013	First installment of 2013 mobile home taxes is due. (Section 57-55-03)
January 20, 2013	Mobile home abstracts to be filed by counties with the Tax Commissioner
February 1, 2013	Assessment date of real property (Section 57-02-11) Due date for application for 2013 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, 2013	Deadline to pay 2012 property taxes in full and receive 5 percent discount (Section 57-20-09) Deadline to pay 2013 mobile home taxes in full and receive 5 percent discount (Section 57-55-03)
February 28, 2013	Deadline for payment of first installment of 2013 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, 2013	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 2012 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 2012 real and personal property taxes not paid in installments and centrally assessed railroad and utility property taxes without penalty (Section 57-20-01)
March 22, 2013	Deadline for notices of assessment increases to property owners if required under Section 57-12-09
April 1, 2013	Assessors' duties to be completed (Section 57-02-34)
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, 2013	Deadline for payment of air transportation company taxes for 2012 without penalty (Section 57-32-03)
May 1, 2013	Due date for annual reports of railroads, air transportation companies, public utilities, and electric generation, distribution, and transmission companies for the 2013 tax year (Sections 57-05-08 and 57-06-06) Deadline to pay 2012 air transportation company taxes without penalty (Section 57-32-03)
May 31, 2013	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, 2013	Notice of foreclosure of tax lien issued by the county auditor for delinquent property taxes from 2011 or earlier (Section 57-28-01)
First Tuesday in June	Meeting of county boards of equalization (Section 57-12-01)

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June 30, 2013	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)
First Tuesday in August	Deadline for payment of second installment of 2013 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 August	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)
September 10, 2013	Annual meeting of the State Board of Equalization to hear testimony and equalize locally assessed property (Section 57-13-03)
September 30, 2013 to October 3, 2013 or earlier	Cities to prepare preliminary budgets (Section 40-40-04)
October 1, 2013	Deadline for taxing district to publish notice and mail notice to property owners who received notice of an assessment increase under Section 57-12-09. The notice must be provided at least seven days before a public hearing on the taxing district's budget if the taxing district might impose a property tax levy exceeding a zero increase number of mills. (Section 57-15-02.1)
October 1, 2013	Deadline for city published notice that preliminary budget has been prepared and may be examined by interested parties (Section 40-40-06)
October 7, 2013	County commission to determine the amount of taxes to be levied for county purposes (Section 11-23-05)
October 10, 2013	Foreclosure date for delinquent property taxes from 2011 or earlier (Section 57-28-02)
October 10, 2013	Deadline for cities to adopt final budgets and make levies (Section 40-40-06(2))
October 10, 2013	Deadline for cities to send copies of levy and budget to the county auditor (Section 40-40-10)
October 15, 2013	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, 2013	Deadline to pay second installment of 2012 real estate taxes without penalty (Section 57-20-01)
November 1, 2013	Deadline for application for abatement of 2011 property taxes (payable in 2012)
December 10, 2013	Deadline for the county auditor to deliver 2013 property tax lists to the county treasurer (Section 57-20-06)
December 26, 2013	Deadline for the county treasurer to mail 2013 property tax statements to property owners (Section 57-20-07.1)