

# Property Tax Calendar

## Real Property

<b>January 1</b>	The assessment date ( <i>KSA 79-1455</i> )
<b>March 1</b>	Deadline for the County Appraiser to notify taxpayers of the value and classification of real property ( <i>KSA 79-1460</i> ). It may be later than March 1 if your County Appraiser requests an extension.
<b>Appeal Deadlines</b>	Taxpayers have 30 days from the date the "notice of value" is mailed to contact the County Appraiser's Office to appeal the value or classification of their property ( <i>KSA 79-1448</i> ). If you do not appeal the notice of value, you can still appeal the value or classification when you pay your taxes or by January 31st if your taxes are paid out of an escrow account by filing a "Payment Under Protest" ( <i>KSA 79-2005</i> ). You cannot appeal your notice and then pay under protest for the same property in the same tax year.
<b>June 15</b>	County Appraiser certifies the real estate and personal property values to the County Clerk ( <i>KSA 79-1466</i> ).
<b>December 20 or before</b>	The County Treasurer will mail tax statements to the taxpayers that indicate the tax due and other information required by statute ( <i>KSA 79-2001</i> ).
<b>December 20 or before</b>	Full or first half taxes must be paid to the County Treasurer in order to avoid penalties. If you have a mortgage and escrow account on you property, your tax bill will be sent to the mortgage company and the tax will be paid out of your escrow account ( <i>KSA 79-2004</i> ).
<b>May 10 of the next year</b>	The second half taxes must be paid to the County Treasurer in order to avoid penalty ( <i>KSA 79-2004</i> ).

## Personal Property

<b>January 1</b>	The assessment date ( <i>KSA 79-301 and KSA 79-1455</i> ).
<b>March 15</b>	Deadline for taxpayers to report all taxable personal property that they owned or that was in their possession on the assessment date, without late filing penalties being applied. This report should be signed by owner or authorized agent of the property and submitted to the Appraiser's Office ( <i>KSA 78-306</i> ).
<b>April 1</b>	Deadline of the taxpayers to report oil and gas properties, signed by owner or authorized agent to the County Appraiser ( <i>KSA 79322a</i> ).

<b>May 1</b>	Deadline for the County Appraiser to notify taxpayers of the value and classification of personal property, including oil & gas <i>(KSA 79-1460)</i> .
<b>May 15</b>	You can appeal when you pay your taxes if you do not appeal your notice <i>(KSA 79-1448)</i>
<b>June 15</b>	County Appraiser certifies the personal property values to the County Clerk <i>(KSA 79-1467)</i> .
<b>December 20 or before</b>	Full or first half taxes must be paid to the County Treasurer in order to avoid penalties <i>(KSA 79-2004a)</i> . The taxes on machinery and equipment must be timely paid to claim the 15% income tax credit.
<b>May 10 of the next year</b>	The second half taxes must be paid to the County Treasurer in order to avoid penalty <i>(KSA 79-2004a)</i> .