

# Calendar of Tax Related Dates

Date	Important Tax Related Dates
December 31	<b>Commonly known as "Tax Day." The status of a property on Tax Day determines the following year's value of, and taxes on, that property.</b>
First Week of January	Annual personal property statements mailed to businesses.
February 1	Annual personal property statements are due.
February 10	Deadline to file Form 5076, Affidavit of Owner of Eligible Personal Property Claiming Exemption From Collection of Taxes
February 14	Previous year's winter taxes due without penalty.
February 20	State deadline for filing annual personal property statements.
Last Week of February	Annual assessment change notices mailed.
<b>Second Week in March</b>	<b>Board of Review meets to hear property owners appeal their current values. When the board adjourns, it certifies the assessment roll, setting the values for the current year's summer and winter tax rolls. Property owners are advised to bring any questions/concerns first to the Assessor.</b>
May 31	Deadline for filing valuation or exemption appeal with Michigan Tax Tribunal (must first appeal to local Board of Review in March). Commercial appeals deadline for appeals is May 31.
June 1	Deadline for filing Homeowner's Principal Residence Exemption (PRE) Affidavit (must own and occupy by June 1 to be eligible for the summer tax bill).
June 30	Deadline for filing classification appeal with State Tax Commission (must first appeal to local Board of Review in March).
July 1	Current year's summer tax bills are mailed.
Third Tuesday in July	Board of Review meets to address petitions presented by the Assessor to correct clerical errors and on certain exemptions. No same-day petitions accepted. All petitions must be brought to the Assessor by the preceding Friday.
September 15	Current year's summer taxes due without penalty.

November 1	Deadline for filing Homeowner's Principal Residence Exemption (PRE) Affidavit (must own and occupy by November 1 to be eligible for the winter tax bill).
December 1	Current year's winter tax bills are mailed.
December 1	Deadline to file Conditional Rescission of Principal Residence Exemption (PRE).
Second Tuesday in December	Board of Review meets to address petitions presented by the Assessor to correct clerical errors and on certain exemptions. No same-day petitions accepted. All petitions must be brought to the Assessor by the preceding Friday.

For more information, see the [Department of Treasury Property Tax and Equalization Calendar](#). Original calendar template provided by Breitung Township.