

County Assessors' Annual Calendar Of Events



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January



January 1: All Taxable Real And Personal Property Appraised And Assessed



Other Events, Activities, Items Of Importance:

Accept Applications For:

Homestead Exemptions

Property Tax Limitations

Veteran's Exemptions

Five-Year Manufacturing Exemption Applications

Senior Valuation Limitations

Storm Shelter Exemptions

-County Distribution: Annual Report to the Legislature on Visual Inspection

-New County Assessor/Staff Training In Oklahoma City (January or February After Election)

-Legislature Convenes

-County Boards Of Equalization May Meet Beginning The Fourth Monday In January In Counties With Assessed Valuation Of One Billion Dollars Or More

-Legislature Convenes In January In Odd Numbered Years, February In Even Numbered Years



February



Events, Activities, Items Of Importance:

- Continue Accepting Applications For Exemptions
- County Officers And Deputies Association (CODA) Meeting



March



Events, Activities, Items Of Importance:

- Deadline For Accepting Various Applications For The Current Tax Year
- OTC Sending Additional Homestead Reimbursement Forms To Counties
- Second Half Of Previous Year's Property Tax Due Prior To April 1



April



April 1: County Board Of Equalization Meets



April 15: All Public Service Returns Due To OTC



April 30: Claims For Tax Exempt Manufacturing Reimbursement Filed By County Commissioners



April 30: Additional Homestead Reimbursement Forms Due Back To OTC



Other Events, Activities, Items Of Importance:

- Assessor Delivers Assessment Roll To County Board Of Equalization By 1st Monday In April
- Daylight Savings Time Begins First Sunday In April
- Assessors' District Meetings May Begin The Last Friday In April



May



May 31: County Board Of Equalization Adjourns
Extension of Session 68 O.S. 1991, Sec. 2863-A



Other Events, Activities, Items Of Importance:

- Assessors' District Meetings May Be Held Each Friday Of The Month
- OTC Sends Base And Additional Homestead Report Forms To Assessors
- OTC Sends Annual Abstract Of Valuation Forms To Assessors
- Legislature Adjourns The Last Working Day Of The Month
- Counties Having A Total Assessed Value Of One Billion Dollars May Extend The County Equalization Board To July 31 In Special Session



June



June 15: Annual Abstract Of Valuation Due To OTC



June 15: All Approved Applications For Exempt Manufacturing Sent To OTC



Third Monday In June: State Board Of Equalization Meets

Other Events, Activities, Items Of Importance:

- Reimbursement For Manufacturing Exemptions Sent To County Treasurer
- File The Certified Abstract With County Excise Board Within Ten Days After Receiving Certification From The State Auditor's Office
- Public Service Protest Period Is 20 Days After The Post Date Of Certification Notices From The SBOE.



July



July 1: Homestead Reports Due Back To OTC



July 31: Property Of Railroads, Air Carriers, And Public Service Corporations Assessed Valuations To Be Certified By The State Auditor And Inspector To The County Assessors On Or Before July 31.



Other Events, Activities, Items Of Importance:

- Receipt Of Certified Public Service Values From The State Auditor
- Prepare And File With The Excise Board An Abstract Of Assessed Value After Certification By The State Board Of Equalization For Locally And Centrally Assessed Property (68 O.S. Section 2867 D).



August



Events, Activities, Items Of Importance:

- OTC Annual Educational Conference
- Reimbursement For Additional Homestead Sent To County Treasurer



September



Events, Activities, Items Of Importance:

- First Review Of Equalization Study Data By The Second Monday In September
- International Association Of Assessing Officers (IAAO) Conference (September/October)
- Assessor Prepares Tax Roll On Or Before October 1
- Deliver The Completed Tax Roll Abstract To The County Treasurer And Certify The Tax Roll Abstract With The County Clerk On Or Before October 1
- Association Of County Commissioners Of Oklahoma (ACCO) State Meeting



October



Events, Activities, Items Of Importance:

- Equalization Study Data Review Returned To OTC By First Monday In October
- Report To The Legislature Questionnaire Mailed To Counties In Mid-October
- Report Of Net Assessed Valuation And Millage (Form 993) Sent To Counties
- Assessors' Association Convention In Oklahoma City
- Legislative Questionnaire Returned To OTC By the Last Day In October
- Final Listing Of Equalization Study Sample Data Results To Assessors By Third Monday
- County Treasurer Prepares And Mails Tax Statements 30 Days After Delivery Of The Tax Roll
- Daylight Savings Time Ends The Fourth Sunday In October



November



November 1: Taxes Due And Payable



November 1: Report Of Net Assessed Valuation And Millage (Form 993) Returned To OTC



Other Events, Activities, Items Of Importance:

- Notice Of Informal Protest Filed With OTC By The First Monday In November
- Review And Final Disposition Of Any Equalization Study Informal Protest By The Second Monday In November
- Request To County Treasurer For Current Levy Sheet (As Soon As They Are Certified)



December



December 1: State Board Of Equalization Meets



December 31: Tax Becomes Delinquent Unless The First Half Has Been Paid



Other Events, Activities, Items Of Importance:

- Notice And Orders Of Noncompliance Sent The First Week Of The Month
- New Schedules, Procedures, Laws, Forms Received For The New Tax Year