



**2018-19 Calendar of Dates Relevant to Property Taxation**

**July 2018**

1	Last day for town clerk to submit name of town treasurer to state treasurer. 24:1166
1	Receive property tax adjustment claim information
1	Receive homestead and nonresidential property tax rates from state. (Shared goal, not required by statute) The Tax Department will need 2 – 4 business days to process the rates.
2	Last day for listers to hear grievances in towns of fewer than 5,000 inhabitants. 32:3004, 4221, 4341
2 - 20 (or later depending upon date voters designated for payment of taxes)	Designated date to send property tax bills in some towns. Notice to include taxpayer’s grand list, tax rate, amount of taxes due and when taxes are payable. If a prepayment discount is available, pertinent information will be included. 32: 4792
5-9	NEMRC representative visits various municipalities to create property tax billing file, which is sent electronically to the printer Tax bills must be printed, processed and mailed.
16	Last day to mail tax bills if the first installment tax due date is August 15. (30 days from date bill is sent.)
16	Last day for school, fire district, and village clerks to deliver to town clerk statement of taxes assessed during year ending June 30. 32:3004, 3461
23	Last day listers may hear grievances in towns of 5,000 or more inhabitants. 32:4221, 4341
25	Last day for listers to lodge grand list with town clerk for public inspection in towns of fewer than 5,000 inhabitants. 32:4151, 4341

**August 2018**

1	If a municipality fails to issue notices of assessment of the statewide education tax, or if the municipality fails to enforce the tax 90 days after an installment date, then the Commissioner of Taxes shall issue a notice of assessment or collect the tax or bring court action to require the municipality to act. 32: 5409
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2 (or thereafter depending on date tax bills were mailed)	30 days after date taxes were mailed and date that voters set for payment of taxes, taxes are due. If no notice was mailed to the taxpayer at least 30 days prior to the date fixed for payment of taxes, the date for the payment of taxes shall be 30 days from the date of actual mailing of notice to the taxpayer. 32: 4772
10	Towns with multiple property tax payment installments may require first installment.
14	Last day for listers to lodge the grand list with the town clerk for public inspection for towns of 5,000 or more inhabitants. 32:4151, 4341
15	Last day for town clerk to electronically transmit a copy of the grand list, tax rates, and assessed tax amount to the director of Property Valuation and Review. 32:5404(b)

### September 2018

3	Labor Day. 1:371(a)
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### October 2018

1 (or as soon as may be practicable)	Director of Property Valuation and Review shall compute the percentage at fair market value of all taxable property in the state and in each city or town and the percentage of each use category of taxable property. 32:4608
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### November 2018

1	Date many towns' voters have designated as the date upon which taxes are payable.
15	(within 15 days after the date taxes are payable) Town treasurer shall issue a warrant for the remaining unpaid taxes. 32:4793
15	Second installment due in some towns that designate installment dates.

### December 2018

1	Town treasurer pays over to the state treasurer one-half of the municipality's nonresidential and homestead education taxes. 32:5402(c)
1	Commissioner of Taxes recommends property and income dollar equivalent yield and non-residential property tax for the following year. 32:5402b
1	Joint Fiscal Office publishes an official annotated copy of the Education Fund Outlook. 32:5402b(c)
14	Last day for listers to notify persons of omissions from inventory. 32:4086
31	Last day for listers to correct real or personal estate omission or obvious error in grand list, with approval of the legislative body. 32:3004, 4261
31	Town fiscal year ends, unless voted otherwise. 24:1683(c)

**January 2019**

1	New Year's Day. 1:371(a)
1	Director or Property Valuation and Review notifies town clerk and chair of board of listers of the equalized education property value and coefficient of dispersion of that town for the prior year. 32:5406
4	(60 days before town meeting) Last day to warn the first public hearing if a charter adoption, amendment, or repeal is to be voted on at town meeting. 17:2641(a), 2645(a)(3), (6)
15	Last day for tax collector to deliver list of unpaid real and personal property taxes to town treasurer. 32:5162
17	(Not less than 47 days before town meeting) Last day to file petitions signed by at least five percent of the voters with town clerk for articles to be included in town meeting warning. 17:2642(a)(3)(A)
21	(48 hours after petitions returned) Last day for filing of supplementary petitions if at least five percent of the voters of the municipality signed the original petitions. 17:2642(a)(3)(B)
24	(40 days before town meeting) First day for the legislative body to warn the meeting by posting the warning and notice in two public places and in or near the town clerk's office. The warning shall also be posted on the municipality's website if it is regularly updated. 17:2641(a), (b), 2642

**February 2019**

1	Last day for listers to file corrected grand list for preceding year in order to render it valid. 32:4112
3	(Not less than 30 days before town meeting) Last day for the legislative body to warn the town meeting by posting the warning and notice in two public places and in or near the town clerk's office. The warning shall also be posted on the municipality's website if it is regularly updated. 17:2641(a), (b), 2642
4	35 days after notification of equalized education property value and coefficient of dispersion, municipality may appeal those determinations to director of Property Valuation and Review, who shall grant a hearing. 32:5408
13-22	The legislative body must post a warning at least 10 days before a public informational hearing on any public question to be voted by Australian ballot at town meeting. 17: 2680(g)
15	Third installment date in some municipalities that have four installments.
23-4	Town must hold a public informational hearing on any public question to be voted by Australian ballot at town meeting within the 10 days preceding the meeting. 17:2680(g)
23	(At least 10 days before town meeting) Town meeting warning must be published in annual town (auditor's) report by this date (unless town has voted to provide notice of availability) to avoid publishing warning in newspaper. 17:2641(b); 24:1682

28	(At least 5 days before town meeting) Warning must be published in a newspaper of general circulation in the municipality by this date if the warning has not been distributed in the town (auditor's) report or otherwise. 17:2641(b)
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### March 2019

2-4	(On any of the 3 days immediately preceding the first Tuesday in March) Towns that have voted to do so may start town meeting and transact non-ballot-related business. 17:2640(b), (c)
2 - 4	At Town Meeting voters may designate dates for payment of taxes, including up to four installment dates. 32:4772, 4773, 4871
4	Last day for legislative body to hold public informational hearing on any public question to be voted by Australian ballot at town meeting. 17:2680(g)
5	<b>Town Meeting Day</b> (First Tuesday in March) 1:371(a), 17:2640(a)
10	(Within 5 days after Town Meeting) Town clerk must certify votes on financial actions to town treasurer and to the chair of the legislative body. 24:1167
15	Secretary of Education determines net non-residential and homestead education tax payment based on grand list information. 32:5402(c)

### April 2019

1	Director of Property Valuation and Review certifies to Secretary of Education the equalized education- property value and coefficient of dispersion for the prior year for every municipality.
1	Base date for setting appraisal value of real and personal property. 32:3482
1	Last day for town clerk to furnish listers with copies of property transfer tax returns from preceding 12-month period. 32: 3485(a)
1	Tax Commissioner determines equalized education property tax grand list and coefficient of dispersion for each municipality. Sum of all municipal equalized education property tax grand lists shall be the equalized education property tax grand list for the state. 32:5405
4	(Within 30 days of town meeting) Last day legislative body can accept petition signed by five percent of the registered voters requesting reconsideration or rescission of a town meeting article, other than nonbinding advisory articles. 17:2661(b)
15	Municipality may retain \$15 for each late property tax adjustment claim filed after April 15 and before September 1 as notified by Tax Department. 32:5402 (c)
15	Each homestead owner shall declare his or her homestead as of April 1 in the year in which the declaration is made. 32:5410
20	Last day for return of property inventories to listers. 32:4004

### May 2019

15	Commissioner of Taxes provides a list of homesteads to the listers. 32:5410(d)
15	Fourth installment date in some towns that have installment dates.
Late May	Municipalities using NEMRC schedule meeting to create property tax billing file.

**June 2019**

1	Deadline for listers to lodge property inventories with town clerk. 32:4007
1	Town treasurer pays to the State Treasurer one-half of the municipality's nonresidential and homestead education taxes. 32:5402(c)
1	Municipality provides to State Treasurer a list of taxpayers who file late or corrected homestead declarations or rescinded declarations, the amount of the change in the education tax, and the amount of any interest and penalty billed the taxpayer. 32:5410(h)
Early June	Order property tax bills from printer and tax bill mailing envelopes.
4	Last day for listers to lodge the grand list with town clerk for public inspection for towns of fewer than 5,000 inhabitants. 32:4111(d), 4341
18 - 29	Cities and towns set municipal tax rate if they have not already done so.
24	Last day for listers to lodge the grand list with town clerk for public inspection for towns of 5,000 or more inhabitants. 32:4111(d), 4341
30	End of fiscal year for municipalities that have adopted a July 1 through June 30 fiscal year calendar. 32:1, 24:1683(c)
30	If a district has not voted a budget, an interim homestead education tax is imposed at the base rate divided by the municipality's most recent common level of appraisal, without any spending adjustment.

1. The timeline does not include dates associated with tax bill revisions and payments received by clerks from the state – changes associated with late homestead filing and late filing of property tax adjustment claim applications. There are many such dates and the process is complicated, causing clerks to mail out many revised bills, frequently more than one per property.
2. According to the most recent Municipal Census Survey, 69 municipalities have one installment date, 38 have two installment dates, 10 have three installment dates, and 24 have four. A total of 141 municipalities responded to our survey.
3. Sixty five towns bill before July 20.