

**ADVANTAGE PROPERTIES
DISTRICT OF COLUMBIA – REAL PROPERTY TAX TIMELINE
FOR CALENDAR YEAR 2018**

January 1, 2018	Date of Value for annual assessments.
March 1, 2018	Notice of proposed assessment mailed.
March 31, 2018	First-Half Real Estate Taxes due.
April 2, 2018	Filing deadline for first level appeals.
April 16, 2018	Income & Expense, Rent Rolls and New Lease Abstracts due.
September 17, 2018	Second-Half real estate taxes due.
October 1, 2018	Tax Year 2018 Petitions to the D.C. Superior Court due; Final filing deadline for Tax Year 2019 second level appeal to the D.C. Real Property Tax Appeals Commission (if 1st Level final decision issued by August 1st).

ADVANTAGE PROPERTIES
MARYLAND - REAL PROPERTY TAX TIMELINE
FOR CALENDAR YEAR 2017-2018

The following deadlines are standard in each of the 23 Counties and the City of Baltimore in Maryland. However, the specific District within the 23 Counties and the City of Baltimore determines the triennial cycle of a property:

December 29, 2017	Notice of new assessment mailed for properties being reassessed for the triennial cycle commencing with Tax Year 2018. (Real Property in Maryland is re-assessed once three years; 1/3 of all property re-assessed each year)
December 29, 2017	Deadline to file Petition for Review: applicable to properties not being re-assessed but for which relief may be warranted for remaining years of the properties' current triennial cycle; i.e., Tax Year 2018 and 2019 for property re-assessed in the 2017 cycle. And Tax Year 2018 for property re-assessed in 2016 cycle.
January - March 2018	For certain properties scheduled to be re-assessed for triennial cycle commencing with Tax Year 2018 and valued over \$5,000,000, the State may send a certified letter requesting income and expense data to be submitted by May 15, 2018. (Actual deadline June 15, 2018)
February 7, 2018 (Approximately)	Deadline to appeal notices of assessment for re-assessed properties (45 days from December 29, 2017 mailing)
February - May 2018	Assessor level hearings held. Income and expenses for past three years must be presented at assessor hearing, otherwise income approach to value cannot be used at later levels of appeal. (Final notices issued within 45-60 days after hearing.)
June 15, 2018 (\$5M Deadline)	Final deadline to submit income and expense information for 2019 re-assessments. If not submitted, penalty of \$100 per day up to maximum of 0.1% of property value begins to accrue.
July 1, 2018	Tax bills sent (Tax Year = July 1, 2018 - June 30, 2019)
September 28, 2018 (Approximately)	Tax Year 2018 taxes due

Final Notices of Assessment reflecting the decisions from the assessor level ("SDAT") hearings for Petitions for Review and Re-assessment appeals are received on a rolling basis, approximately 45-60 days after the hearing. The next level of appeal is the Property Tax Assessment Appeals Board ("PTAAB") for the appropriate county, with a filing deadline of 30 days after the date of the Final Notice of Assessment. PTAAB hearings and decisions also occur on a rolling basis (Orders issued within 30-45 days after hearing), with the next level of appeal being the Maryland Tax Court; the deadline to appeal a PTAAB decision/Order to the Tax Court is 30 days from the date of the PTAAB Order.

**ADVANTAGE PROPERTIES
NORTHERN VIRGINIA - REAL PROPERTY TAX TIMELINE
FOR CALENDAR YEAR 2018**

CITY OF ALEXANDRIA

January 1, 2018	Effective date of assessments.
February 13, 2018	2018 Real Property Assessment Information presented to City Council.
February 14, 2018	Assessment notices mailed to property owners.
February 20, 2018	City Manager presents proposed FY 2019 Budget to City Council.
March 12, 2018	Budget Public Hearing.
March 15, 2018	Deadline to request Review of January assessment.
May 1, 2018	Deadline for filing 2017 Income and Expense Surveys.
May 3, 2018	City Council sets real estate tax rates.
Early May 2018	Real estate tax bills mailed to owners.
June 1, 2018	Deadline to request Appeal of January assessment at Board of Equalization.
June 15, 2018	Deadline to pay first half of real estate tax due, regardless of review or appeal.
November 15, 2018	Deadline to pay second half of real estate tax due.

ARLINGTON

March 1, 2018	Deadline for appealing January assessment at First Level.
March 1, 2018	Income and Expense Forms Due.
April 16, 2018	Real Estate Tax Appeal Deadline at Board of Equalization.
June 15, 2018	1st Installment Real Estate Tax Due.
October 5, 2018	2nd Installment Real Estate Tax Due.

FAIRFAX COUNTY

April 2, 2018	Income and Expense Forms Due.
May 1, 2018	Deadline for appealing real estate tax at First Level.
June 1, 2018	Real Estate Tax Appeal Deadline for Board of Equalization.
July 28, 2018	1st Installment Real Estate Tax Due.
December 5, 2018	2nd Installment Real Estate Tax Due.

CITY OF FAIRFAX

January 1, 2018	Effective Date of Assessments.
January 26, 2018	2017 supplemental assessment notices mailed.
March 2, 2018	2018 assessment notices mailed to property owners.
April 12, 2018	Deadline to request an appeal (Administrative Appeal).
Mid May 2018	Real estate tax bills mailed to property owners.
June 21, 2018	1 st Installment Real Estate Tax Due.
June 29, 2018	Real Estate Tax Appeal Deadline to Board of Equalization.
August 31, 2018	Income and Expense Forms Due.
December 5, 2018	2nd Installment Real Estate Taxes Due.

LOUDOUN COUNTY

January/February 2018	Notice of Real Estate Assessments Mailed to Property Owners.
March 5, 2018	Deadline to request a review of assessment at First Level.
April 1, 2018	Board of Supervisors sets tax rates.
May 31, 2018	Income and Expense Survey Due.
June 1, 2018	Deadline for filing an appeal with the Board of Equalization.
June 5, 2018	First Half of Real Estate Taxes Due.
December 5, 2018	Second Half Real Estate Taxes Due.

PRINCE WILLIAM COUNTY

January 15, 2018	Income and Expense Forms due.
March 2018	Notice of Real Estate Assessment Mailed to Property Owners
June 1, 2018	Administrative Appeal Deadline for Real Estate Assessment.
July 1, 2018	Board of Equalization Appeal Deadline for Real Estate Assessment.
July 15, 2018	First half of Real Estate Taxes Due
December 5, 2018	Second-half Real Estate Taxes Due.

CITY OF FALLS CHURCH

January 1, 2018	Effective Date of Annual Assessments.
March 23, 2018	Appeal to Assessor Deadline at First Level.
April 23, 2018	City Council Sets Real Estate Tax Rates.
May 31, 2018	Deadline for Filing Income and Expense Surveys.
June 1, 2018	Appeal to Board of Equalization Deadline.
June 5, 2018	First Half of Real Estate Taxes Due.
September 2018	BOE Hearings Begin.
December 5, 2018	Second Half of Real Estate Taxes Due.