

**ADVANTAGE PROPERTIES
DISTRICT OF COLUMBIA – REAL PROPERTY TAX TIMELINE
FOR CALENDAR YEAR 2019**

January 1, 2019	Date of Value for annual assessments.
March 1, 2019	Notice of proposed assessment mailed.
March 31, 2019	First-Half Real Estate Taxes due.
April 1, 2019	Filing deadline for first level appeals.
April 15, 2019	Income & Expense, Rent Rolls and New Lease Abstracts due.
September 15, 2019	Second-Half real estate taxes due.
September 30, 2019	Tax Year 2019 Petitions to the D.C. Superior Court due; filing deadline for Tax Year 2020 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 2019

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 28, 2018	Notice of proposed assessment mailed for properties being re-assessed for the triennial cycle commencing with Tax Year 2019 (Real Property in Maryland is re-assessed once every three years; 1/3 of all property re-assessed each year)
January 2, 2019	Deadline to file Petition for Review: applicable to properties <u>not</u> being re-assessed but for which relief may be warranted for remaining years of the properties' current triennial cycle; <u>i.e.</u> , Tax Years 2019 and 2020 for property re-assessed in the 2018 cycle, and Tax Year 2019 for property re-assessed in 2017 cycle.
January - March 2019	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, 2019. (Actual deadline June 14, 2019)
February 11, 2019	Deadline to appeal notices of assessment for re-assessed properties (45 days from December 28, 2018 mailing)
February - May 2019	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 14, 2019 (5 Million Deadline)	Final deadline to submit income and expense information for 2020 re-assessments. If not submitted, penalty of \$100 per day, up to maximum of 0.1% of property value begins to accrue.
July 1, 2019	Tax bills sent (Tax Year = July 1, 2019 - June 30, 2020)
September 30, 2019	Tax Year 2019 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 2019**

CITY OF ALEXANDRIA

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

ARLINGTON

March 1, 2019	Deadline for appealing January assessment at First Level.
March 1, 2019	Income and Expense Forms Due.
April 15, 2019	Real Estate Tax Appeal Deadline at Board of Equalization.
June 15, 2019	1st Installment Real Estate Tax Due.
October 5, 2019	2nd Installment Real Estate Tax Due.

FAIRFAX COUNTY

April 2, 2019	Income and Expense Forms Due.
May 1, 2019	Deadline for appealing real estate tax at First Level.
June 1, 2019	Real Estate Tax Appeal Deadline for Board of Equalization.
July 28, 2019	1st Installment Real Estate Tax Due.
December 5, 2019	2nd Installment Real Estate Tax Due.

CITY OF FAIRFAX

January 1, 2019	Effective Date of Assessments.
March 2019	2018 assessment notices mailed to property owners.
April 2019	Deadline to request an appeal (Administrative Appeal); 30 days from receipt of assessment notice
Mid May 2019	Real estate tax bills mailed to property owners.
June 21, 2019	1 st Installment Real Estate Tax Due.
June 29, 2019	Real Estate Tax Appeal Deadline to Board of Equalization.
August 31, 2019	Income and Expense Forms Due.
December 5, 2019	2nd Installment Real Estate Taxes Due.

LOUDOUN COUNTY

January/February 2019	Notice of Real Estate Assessments Mailed to Property Owners.
March 9, 2019	Deadline to request a review of assessment at First Level. (exact date will be printed on real estate notices)
May 31, 2019	Income and Expense Survey Due.
June 1, 2019	Deadline for filing an appeal with the Board of Equalization.
June 5, 2019	First Half of Real Estate Taxes Due.
December 5, 2019	Second Half Real Estate Taxes Due.

PRINCE WILLIAM COUNTY

January 15, 2019	Income and Expense Forms due.
March 2019	Notice of Real Estate Assessment Mailed to Property Owners
June 1, 2019	Administrative Appeal Deadline for Real Estate Assessment.
July 1, 2019	Board of Equalization Appeal Deadline for Real Estate Assessment.
July 15, 2019	First half of Real Estate Taxes Due
December 5, 2019	Second-half Real Estate Taxes Due.

CITY OF FALLS CHURCH

January 1, 2019	Effective Date of Annual Assessments.
March 23, 2019	Appeal to Assessor Deadline at First Level.
April 23, 2019	City Council Sets Real Estate Tax Rates.
May 31, 2019	Deadline for Filing Income and Expense Surveys.
June 1, 2019	Appeal to Board of Equalization Deadline.
June 5, 2019	First Half of Real Estate Taxes Due.
September 2019	BOE Hearings Begin.
December 5, 2019	Second Half of Real Estate Taxes Due.