

ADVANTAGE PROPERTIES
DISTRICT OF COLUMBIA – REAL PROPERTY TAX TIMELINE
(dates are approximate and vary year to year)

January 1, 202-	Date of Value for annual assessments.
March 1, 202-	Notice of proposed assessment mailed.
March 31, 202-	First-Half Real Estate Taxes due.
April 1, 202-	Filing deadline for first level appeals.
April 15, 202-	Income & Expense, Rent Rolls and New Lease Abstracts due.
September 15, 202-	Second-Half real estate taxes due.
September 30, 202-	Prior Year Tax Year Petitions to the D.C. Superior Court due; filing deadline for Tax Year 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
(dates are approximate and vary year to year)

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 202-	Notice of proposed assessment mailed for properties being re-assessed for the triennial cycle (Real Property in Maryland is re-assessed once every three years; 1/3 of all property re-assessed each year)
January 2, 202-	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
January - March 202-	For certain properties scheduled to be re-assessed for the triennial cycle and valued over \$5,000,000, the State may send a certified letter requesting income and expense data
February 202-	Deadline to appeal notices of assessment for re-assessed properties (45 days from December mailing)
February - May 202-	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 202- (\$5M Deadline)	Final deadline to submit income and expense information. If not submitted, penalty of \$100 per day, up to maximum of 0.1% of property value begins to accrue.
July 1, 202-	Tax bills sent
September 30, 202-	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
(dates are approximate and vary year to year)

CITY OF ALEXANDRIA

January 1, 202-	Effective date of assessments.
February 202-	Assessment notices mailed to property owners.
February 202-	City Manager presents proposed Budget to City Council.
March 202-	Budget Public Hearing.
March 202-	Deadline to request Review of January assessment.
May 202-	Deadline for filing Income and Expense Surveys.
May 202-	City Council sets real estate tax rates.
Early May 202-	Real estate tax bills mailed to owners.
June 202-	Deadline to request Appeal of January assessment at Board of Equalization.
June 202-	Deadline to pay first half of real estate tax due, regardless of review or appeal.
November 202-	Deadline to pay second half of real estate tax due.

ARLINGTON

March 202-	Deadline for appealing January assessment at First Level.
March 202-	Income and Expense Forms Due.
April 202-	Real Estate Tax Appeal Deadline at Board of Equalization.
June 202-	1st Installment Real Estate Tax Due.
October 202-	2nd Installment Real Estate Tax Due.

FAIRFAX COUNTY

April 202-	Income and Expense Forms Due.
May 202-	Deadline for appealing real estate tax at First Level.
June 202-	Real Estate Tax Appeal Deadline for Board of Equalization.
July 202-	1st Installment Real Estate Tax Due.
December 202-	2nd Installment Real Estate Tax Due.

CITY OF FAIRFAX

January 1, 202-	Effective Date of Assessments.
March 202-	Assessment notices mailed to property owners.
April 202-	Deadline to request an appeal (Administrative Appeal); 30 days from receipt of assessment notice
Mid May 202-	Real estate tax bills mailed to property owners.
June 202-	1 st Installment Real Estate Tax Due.
June 202-	Real Estate Tax Appeal Deadline to Board of Equalization.
August 202-	Income and Expense Forms Due.
December 202-	2nd Installment Real Estate Taxes Due.

LOUDOUN COUNTY

January/February 202-	Notice of Real Estate Assessments Mailed to Property Owners.
March 202-	Deadline to request a review of assessment at First Level. (exact date will be printed on real estate notices)
May 202-	Income and Expense Survey Due.
June 202-	Deadline for filing an appeal with the Board of Equalization.
June 202-	First Half of Real Estate Taxes Due.
December 202-	Second Half Real Estate Taxes Due.

PRINCE WILLIAM COUNTY

January 202-	Income and Expense Forms due.
March 202-	Notice of Real Estate Assessment Mailed to Property Owners
June 202-	Administrative Appeal Deadline for Real Estate Assessment.
July 202-	Board of Equalization Appeal Deadline for Real Estate Assessment.
July 202-	First half of Real Estate Taxes Due
December 202-	Second-half Real Estate Taxes Due.

CITY OF FALLS CHURCH

January 1, 202-	Effective Date of Annual Assessments.
March 202-	Appeal to Assessor Deadline at First Level.
April 202-	City Council Sets Real Estate Tax Rates.
May 202-	Deadline for Filing Income and Expense Surveys.
June 202-	Appeal to Board of Equalization Deadline.
June 202-	First Half of Real Estate Taxes Due.
September 202-	BOE Hearings Begin.
December 202-	Second Half of Real Estate Taxes Due.