

# Publications

## Time Is Running Out to File Appeals in Ohio and Other Jurisdictions

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Taxpayers seeking to contest the values established by the auditor or county assessor have a short time-to contest their new valuation. This time frame varies by state and by local jurisdiction and in many cases begins to run upon mailing of a new value notice. Below is a list of states with upcoming appeal deadlines:

#### State/Jurisdiction

#### Deadline\*

New Mexico

February 1, 2018 to March 31, 2018; 30 days from notice date

Alabama

March-May; 10 days from notice date

Arizona

March-May; 60 days from notice date

Arkansas

Starting in March; 30-45 days from notice date

Delaware

March 15, 2018-April 15, 2018 varies by jurisdiction; 20 days from notice date

Michigan

Varies by township for local boards, generally near March 15, 2018; May 31, 2018 for Michigan Tax Tribunal

Oklahoma

March 15, 2018-April 15, 2018 varies by jurisdiction; 20 days from notice date

South Dakota

March 22, 2018

Kansas

April 1, 2018

District of Columbia

April 1, 2018

Nebraska

April 1, 2018 through April 30, 2018; varies by jurisdiction; 30 days from notice date

New Jersey

April 1, 2018 or within 45 days from notice date

Virginia

Varies with many significant counties with April and May deadlines

Ohio

April 2, 2018

Pennsylvania-Allegheny County (Pittsburgh)

April 2, 2018

Hawaii

April 19, 2018

Wyoming

Notice must be mailed by April 23, 2018; 30 days from notice date

Minnesota

April 30, 2018

Iowa

May 5, 2018

Real estate taxes are frequently the largest non-productive expense incurred by property owners, and proactive management of this expense could lead to increased profitability and increased valuation of income-producing properties. It is important to be proactive and review those assessments, and file appeals when appropriate to make sure that for each property you own, you are paying your fair share, and only your fair share, of the property tax burden.

Vorys has significant experience in analyzing real property tax assessments and securing real property tax savings for taxpayers across the country. To discuss an analysis of the opinions of value assigned by your county auditor or county assessor, please contact us to discuss further.

*\*The chart is for informational purposes only and does not constitute legal advice. In some cases appeal dates vary by jurisdiction and notice date. To discuss the appeal deadline for a specific property contact Vorys.*