## **BPP Calendar**

January – BPP Renditions are sent out.

February-March – Large unpaid amounts will be sent a delinquent tax statement.

March – Local business owners are sent reminders to turn in their BPP Renditions

April – BPP Renditions due\*. Appraisal notices are sent out with a protest form – On the notice, deadlines for when to turn in protests are on the top of the form and will give the owner the date of the protest hearing.

May – Protests are due this month. A scheduled appointment letter is sent out to all protests.

June – Protest hearings are scheduled this month.

July  $-2^{nd}$  date for a protest hearing plus certification of the records to roll. The roll is turned over to the Tax Assessor Collector to be assessed taxes.

August and September- Taxing Entities vote on tax rates for the current year.

October – Tax Statements come out.

Taxes are due upon receipt but will not collect penalties and interest until February of the following year.

Penalty starts at 6% in February and increases by 1% each month until July when it goes to 12%.

Interest starts accruing at 1% in February and goes up at a rate of 1% per month until paid.

If unpaid in July, a one time additional attorney fee of 20% will be added to all unpaid current delinquents.

\*All **late** BPP renditions will be assessed a 10% penalty for filing late of the total amount of taxes owed.