

Timeline for 2026 Property Taxes



December 31, 2025
Tax Day for
taxable status for
2026

February 20, 2026
Deadline to file personal property
statement, small taxpayer
exemption, eligible manufacturing
forms

Week of March 9, 2026
• Board of Review meets in local
units, residential and
agricultural property must be
appealed locally before MTT

May 1,
2026
Deadline to file
Qualified Ag
exemption

June 1,
2026
Deadline to
file PRE for
summer levy

July 21,
2026
Board of
Review –
clerical
errors

July 1, 2026
• Taxes due and
payable for summer
tax levy

June 30, 2026
Deadline to file classification
appeal to State Tax
Commission

June 1, 2026
• Deadline to file MTT
appeal for
commercial, industrial
property

July 31,
2026
Deadline to file
MTT appeal
agricultural

July 31, 2026
Deadline to file MTT
appeal for residential

September 16, 2026
Last day to pay
summer taxes without
penalty (city may vary)



November 1, 2026
Deadline to file PRE for
winter tax levy



December
1, 2026
Winter tax
bill due and
payable

December 15,
2026
Board of
Review –
clerical errors



March 1, 2027
Unpaid 2026 taxes
sent to county for
collection

February 16, 2027
• Last day to pay 2026 taxes
without further penalty

December 31, 2026
Tax Day for taxable status for 2027

PRE is Principal Residence Exemption, MTT is Michigan Tax Tribunal