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### COVID-19 STATE & LOCAL TAX IMPACTS

State	Real Property Appeal Filing Deadline	Real Property Tax Payment Extension	Personal Property Filing Deadline	Personal Property Tax Payment Extension
<b>Alabama</b>	March 13, 2020 was the previous deadline for in-person court procedures. Deadlines have been extended to April 30, 2020.	Filing and payment deadlines for homestead or property tax relief refunds claims are extended to October 15, 2020.	Other than the extension listed, property taxes are due at the original deadline of October 1.	As of April 17, 2020, no extensions have been made to filing or payment deadlines for real property taxes.
<b>Alaska</b>	Respond to outstanding requests for information for all cases by the appeals team. The appeals team will continue to work on cases, and conferences with taxpayers may be held over the telephone or by video conference.	As of April 17, 2020, no extensions to payment deadlines for real property taxes.	As of April 17, 2020, no extensions to filing	
<b>Arizona</b>	Court will remain open and court's staff will continue to serve the public and will, accordingly, remain open during regular business hours as required by law. Filing deadline extended to July 15.	The date for filing for the property tax refund (credit) claim (Form 140PTC) has been extended to July 15, 2020.	Deadline remains April 15, 2020.	As of April 17, 2020, we are not aware of any other statewide property tax deadline extensions.
<b>Arkansas</b>	Arkansas Supreme Court extended the suspension of all in-person proceedings in courts statewide to Friday, May 1, 2020.	State income tax filing deadline will be extended to July 15, 2020, to match the federal extension deadline. However, it does not appear the filing or payment deadlines of real property taxes have been extended as of April 23, 2020.	Other than 2019 income tax filings, the deadline remains April 15 or June 15.	It does not appear the filing or payment deadlines of real property taxes have been extended as of April 23, 2020.

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<b>California</b>	California 9/15 and 11/30 appeal deadlines remain unchanged at this time.	The CACTTC cannot change the April 10, 2020 deadline, but it can waive penalties, costs or other charges that result from tax delinquency. San Francisco Treasurer’s Office announced that the property tax deadline has also been extended to match (May 4, 2020).	Property tax deadline will not be extended beyond April 10th, but penalties can be waived on a case-by-case basis.	The CACTTC cannot change the April 10, 2020 deadline, but it can waive penalties, costs or other charges that result from tax delinquency. San Francisco Treasurer’s Office announced that the property tax deadline has also been extended to match (May 4, 2020).
<b>Colorado</b>	The Colorado Legislature has suspended their current session until May 18, 2020.	Business Personal Property statements and other similar filings have been extended from April 15, 2020 to June 15, 2020 for certain business owners. Also, interest on delinquent property tax payments is waived until May 1, 2020.	The property tax extension also temporarily suspended the calendar year 2020 statutory deadlines regarding property valuation schedule.	Business Personal Property statements and other similar filings have been extended from April 15, 2020 to June 15, 2020 for certain business owners.
<b>Connecticut</b>	No appellate pre-argument conferences will be held through May 1, 2020.	From March 10, 2020 through July 1, 2020, municipalities participating in the deferment program must offer to eligible taxpayers, businesses, nonprofits, and residents a deferment of 90 days for any taxes on real property, personal property	Every municipality must either adopt a deferment program or a low interest program to provide relief for taxpayers due to the Covid-19 emergency.	From March 10, 2020 through July 1, 2020, municipalities participating in the deferment program must offer to eligible taxpayers, businesses, nonprofits, and residents a deferment of 90 days for any taxes on real property, personal property

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<b>Delaware</b>	The Delaware Supreme Court has ordered that all Delaware court facilities are closed to the public until May 14, 2020, with the exception of the Justice of the Peace Court's three 24-hour courts. Income tax returns are pushed to July 15, 2020. Also, taxpayers can request an automatic extension to October 15, 2020.	As of April 23, 2020, we are currently not aware of any statewide property tax deadline extensions or penalty/fee waivers.		
<b>D.C.</b>	Tax appeals due on April 1, 2020, will now be due on April 30, 2020, for District property owners who believe their proposed TY 2021 assessment does not reflect the market value of their property.	First quarter 2020 payments deadline remains April 15 for individual and business taxpayers.		Taxpayers can request an extension on income, partnership and franchise tax returns to Oct 15, 2020.
<b>Florida</b>	On April 6, 2020, jury trials in Florida have been suspended and other state legal deadlines have been extended through the end of May (May 31, 2020).	The deadline for property tax payments for all 67 Florida counties has been extended from March 31, 2020, until April 15, 2020.	Original deadline was March 31, 2020.	The deadline for property tax payments for all 67 Florida counties has been extended from March 31, 2020, until April 15, 2020.
<b>Georgia</b>	Certain counties in Georgia have delayed assessment notice mailing dates until May		Other than the property extensions listed, statewide April 1 deadline for business personal property and real property tax returns, Freeport exemption, and homestead exemptions remains.	

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<b>Hawaii</b>	The deadline to have your appeal postmarked is April 9, 2020.	As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Hawaii.		
<b>Idaho</b>	The Idaho Supreme Court has extended the Order limiting in-person appearances in all Idaho courts until at least April 30, 2020. Filing pursuant to Appellate Rule 23(A)(1) by personal delivery to the Clerk or the "rotunda filing drop box" is suspended through May 4, 2020.	Idaho is extending the deadline to request property tax relief for 60 days, until June 15, 2020.	Deadline was April 15, 2020.	Idaho is extending the deadline to request property tax relief for 60 days, until June 15, 2020.
<b>Illinois</b>	Cook County has suspended assessment notice mailings. Any 2020 assessment notices that have already been received are eligible for online appeal filing.	As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Illinois.		
<b>Indiana</b>	The deadline to file real property tax exemptions has been extended from April 1, 2020 until June 30, 2020.	Property taxes remain due May 11, 2020. However, beginning May 12, 2020, and lasting for 60 days, counties must waive penalties on special assessments and fees which are included on the county's property tax bills and collected as part of the property tax payment.	Deadline remains May 15, However, a taxpayer may on or before May 15 request a thirty (30) day extension. Also, deadline to file personal property tax exemptions has been extended from April 1, 2020 until June 30, 2020.	Property taxes remain due May 11, 2020. However, beginning May 12, 2020, and lasting for 60 days, counties must waive penalties on special assessments and fees which are included on the county's property tax bills and collected as part of the property tax payment.

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<b>Iowa</b>	Informal appeal deadline is still April 25. Board of Review filing deadline extended to June 5.	The emergency order suspending collection of property tax payments and penalties has been extended from April 16, 2020 to at least April 30, 2020.		
<b>Kansas</b>	On March 18, 2020, the Kansas Supreme Court ordered all district and appellate courts to cease all non-emergency operations, cases, and ongoing trials until further notice.	Filing deadline for homestead and property tax relief refund claims was extended to October 15, 2020. As of April 23, 2020, we are currently not aware of any other statewide property tax filing or payment deadline extensions.	Deadline was March 15, 2020 for personal property and March 31 for Real Estate.	Filing deadline for homestead and property tax relief refund claims was extended to October 15, 2020. As of April 23, 2020, we are currently not aware of any other statewide property tax filing or payment deadline extensions.
<b>Kentucky</b>	Fayette and Jefferson County assessment notices delayed until June 8. Filing deadline delayed until July 20 via. All appeals will be filed online.	Business personal property tax return (Form 62A500) filing date has been extended until July 15, 2020.	Deadline was April 15, 2020.	Business personal property tax return (Form 62A500) filing date has been extended until July 15, 2020.
<b>Louisiana</b>	Legal deadlines, including liberative prescription and preemptive periods applicable to legal proceedings in all courts, administrative agencies, and boards, are now suspended until at least Monday, April 30, 2020 (previously, April 13, 2020).	As of April 23, 2020, no extensions have been made.	Deadline for first quarter payments is April 15, 2020.	The filing date for personal property renditions was suspended until at least April 13 from April 1 previously. However, as of April 23, 2020, no extensions have been made.

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<b>Maine</b>		April 1, 2020 application deadline for both (1) the annual current land use taxation application and (2) certain property tax exemptions have been extended to the earlier of the committed dates set by individual municipalities, or 30 days after the emergency ends. No other statewide changes or extensions to filing or payment deadlines for real property taxes in Maine.	Deadline was April 1, 2020	April 1, 2020 application deadline for both (1) the annual current land use taxation application and (2) certain property tax exemptions have been extended to the earlier of the committed dates set by individual municipalities, or 30 days after the emergency ends.
<b>Maryland</b>	Real Property Offices will only accept telephone and written appeals. All in-person real property assessment appeal hearings will be suspended until further notice.	Deadline for all owners of income producing real property to submit Income and Expense Questionnaires under Tax-Property Article § 8-105 has been extended to July 15, 2020. As of April 23, 2020, we are not aware of any other statewide changes or extensions to filing or payment deadlines for real property taxes in Maryland.	Original deadline was April 15, 2020.	Deadline to submit 2020 Annual Reports and Personal Property Tax Returns has been extended to July 15, 2020.
<b>Massachusetts</b>	The Massachusetts Appellate Tax Board will be closed from noon, March 24, 2020 until further notice. Any filing deadline in the Appeals Court not governed by statute (e.g., appellate brief or status report) is extended to June 1, 2020.	Real and personal property taxes have been extended from April 1 and May 1 to June 1, 2020.	Deadlines were April 1 and May 1.	Real and personal property taxes have been extended from April 1 and May 1 to June 1, 2020.

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<b>Michigan</b>	All deadlines will be extended for the entirety of the governor's "stay home, stay safe" order.	Tax foreclosure deadline was moved from March 31, 2020, to May 29, 2020, or 30 days after the state of emergency declared in Executive Order 2020-4 ends, whichever comes first. This includes real property taxes.	Deadline was March 31, 2020.	Tax foreclosure deadline was moved from March 31, 2020, to May 29, 2020, or 30 days after the state of emergency declared in Executive Order 2020-4 ends, whichever comes first. This includes real property taxes.
<b>Minnesota</b>	Minnesota Tax Court petitions are now due May 30, 2020 instead of April 30, 2020 for the January 2, 2019 assessment date impacting the 2020 tax year. Local Boards of Appeals and Equalization are still meeting either on schedule or slightly delayed during April and May 2020 for the January 2, 2020 assessment date impacting the 2021 tax year.	Minnesota DOR has announced that the state cannot delay/push-back the May 15, 2020 due date for property taxes.	Deadline was April 30, 2020. personal property petitions have until May 30, 2020.	Minnesota DOR has announced that the state cannot delay/push-back the May 15, 2020 due date for property taxes.
<b>Mississippi</b>	Normally, an appeal must be filed by the 1st Monday in August preceding the due date of the taxes. As of April 23, 2020, the Mississippi legislature has suspended all activities until further notice.	Deadline for local tax assessors to provide all real and personal property tax rolls has been extended by 30 days and personal property renditions due dates have been extended until May 1, 2020.	Deadline was February 1, 2020.	Deadline for local tax assessors to provide all real and personal property tax rolls has been extended by 30 days and personal property renditions due dates have been extended until May 1, 2020.
<b>Missouri</b>	Deadline is September 30 of the year of assessment or within 30 days of the decision of the Board of Equalization.	As of April 23, 2020, we are currently not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Missouri.	Deadline was April 1, 2020.	As of April 23, 2020, we are currently not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Missouri.

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<b>Montana</b>	Your objection must be in writing and filed within 30 days of the date on the notice of the action that you are challenging. All trials and hearings scheduled for before May 4, 2020, will be continued, as the scheduled time approaches, without setting a new date	As of April 23, 2020, we are currently not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Montana.	The first half-payment is due Nov 30 of the current year and second half-payment is due May 31 of the following year.	As of April 23, 2020, we are currently not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Montana.
<b>Nebraska</b>	As of April 23, 2020, all Nebraska state courts are open and operational but implementing precautionary measures to help prevent the spread of COVID-19. Please call to verify before traveling to a courthouse or probation office. If protesting the valuation as filed with the county assessor between January 1 and May 1, the protest must be filed by June 30.	Nebraska Personal Property Return and Schedule must be filed by May 1, 2020, or by July 15, 2020.	First half of real and personal property taxes for the prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000. Deadline for individuals to file the Nebraska Personal Property Return and Schedule with the county assessor, without penalty.	Nebraska Personal Property Return and Schedule must be filed by May 1, 2020, or by July 15, 2020
<b>Nevada</b>	As of April 23, 2020, the Nebraska legislature has suspended all activities until further notice.	As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Nevada.	Tax bills are then prepared and mailed out by August 1st of each year, and taxes are due on the third Monday in August.	As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Nevada.
<b>New Hampshire</b>	2019 Property Tax with Date of Notice of Tax prior to Dec 31 deadline is Sept 1, 2020. 2019 Property Tax with Date of Notice of Tax after to Dec 31 deadline is within 8 months from Notice of Tax.	Emergency order provides temporary relief from the interest penalty for late payments on property taxes.		

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<b>New Jersey</b>	April 1 deadline has been extended to 30 days after the end of the Governor's State of Emergency declaration.	May 1 deadline. Municipalities may extend grace period to June 1. Contact municipality for more information		
<b>New Mexico</b>	If you want to file a petition of protest, you have to send a letter that must be filed within 30 days of mailing the notice of valuation by PTD.	As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in New Mexico.	First half property taxes are due Nov 10 and second half taxes are due April 10.	As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in New Mexico.
<b>New York</b>	Board of Assessment Review can hear complaints remotely by conference call or similar service. Appeal Deadline to Tax Commission: March 16 (Class 1) March 2 (Class 2, 3, and 4).	Real property taxes deadline is extended to June 31, 2020.		
<b>North Carolina</b>	On April 3, 2020, Chief Justice Beasley has extended the administrative order postponing court proceedings statewide until at least June 1, 2020.	As of April 23, 2020, we are not aware of any specific statewide changes or extensions to filing or payment deadlines for real property taxes in North Carolina. A waiver will apply to any Late Action Penalties with deadlines occurring between March 15, 2020, and March 31, 2020. To qualify for the waiver, the taxpayer must file the return, pay the tax, obtain the license, or receive an extension on or before April 15, 2020.	Deadline was April 15, 2020.	As of April 23, 2020, we are not aware of any specific statewide changes or extensions to filing or payment deadlines for real property taxes in North Carolina. A waiver will apply to any Late Action Penalties with deadlines occurring between March 15, 2020, and March 31, 2020. To qualify for the waiver, the taxpayer must file the return, pay the tax, obtain the license, or receive an extension on or before April 15, 2020.

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<b>North Dakota</b>	<p>Appeals of an assessment must be filed with the township board, normally by the first Monday in April, or with the city board, normally by the second Tuesday in April. Encourages judicial officers to continue holding hearings through telephone or other electronic means, but to also grant continuances as requested by the parties except for certain mandatory hearings</p>	<p>The extensions generally now apply to all taxpayers that have a filing or payment deadline falling on or after April 1, 2020, and before July 15, 2020. Any individual or corporation that has a quarterly estimated tax payment due on or after April 1, 2020, and before July 15, 2020, can wait until July 15 to make that payment, without interest.</p>		
<b>Ohio</b>	<p>The Ohio BTA has moved March hearings until mid-April, but is still conducting Small Claims telephone hearings. For taxpayers with petitions due to the Department between March 9, 2020 and the end of the governor's COVID-19 emergency declaration (or July 30, 2020, whichever is earlier), they may file their petition on or before July 30, 2020.</p>	<p>Second half 2019 tax payments are typically due between June 20 and July 20 depending upon the date the tax bills are issued by the individual county treasurer. July 20 is the last day allowed under Ohio law for the second half payment.</p>		

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<b>Oklahoma</b>	<p>A taxpayer may file a complaint if the valuation of property has not increased or decreased from the previous year if the complaint is filed on or before the first Monday in April.</p>	<p>As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Oklahoma. The Governor’s office sent out a recommendation to all County Treasurers statewide to waive penalties and interest in connection with extension for the second of ad valorem real property tax payment. Check with your local municipality/county to see if similar deadline extensions have been implemented.</p>	<p>If any personal property is not listed on or before March 15th , but on or before April 15th, when such property is assessed there shall be added to the assessed valuation of such property a mandatory penalty of 10% of the assessed value.</p>	<p>As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Oklahoma. The Governor’s office sent out a recommendation to all County Treasurers statewide to waive penalties and interest in connection with extension for the second of ad valorem real property tax payment. Check with your local municipality/county to see if similar deadline extensions have been implemented.</p>
<b>Oregon</b>	<p>Appeal timeframes to the Oregon Tax Court from a final notice or action are not changed. The property value and late filing penalties for utilities and other centrally assessed property must be appealed to us on or before June 15 of the assessment year. Postpone trials until at least June 1, 2020, unless an earlier trial is required by statute, the constitution, or a case-specific court order finding that an earlier trial is necessary.</p>	<p>As of April 23, 2020, we are not aware of any other general statewide changes or extensions to filing or payment deadlines for real property taxes in Oregon.</p>	<p>Deadline to apply or recertify has not been extended and is still due by April 15, 2020. Oregon Department of Revenue reminded the state’s various localities that they may request, in writing, that their respective assessor(s) grant an extension of the July 15, 2020 deadline for certifying taxes.</p>	<p>As of April 23, 2020, we are not aware of any other general statewide changes or extensions to filing or payment deadlines for real property taxes in Oregon.</p>

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<b>Pennsylvania</b>	A petition will be accepted as timely filed if it is filed by the later of the following dates: 30 days after the reopening of the Board of Appeals offices; or The original appeal deadline. It is important to note that if the appeal deadline fell on a date prior to the closure of commonwealth offices (March 16, 2020), the original appeal deadline is still applicable	As of April 23, 2020, county and municipal governments can extend deadlines for property tax discount rates to any date until August 31, 2020, and waive any fee or penalty for late payments of property taxes if paid in full by the end of the year.		
<b>Rhode Island</b>	If you have a matter scheduled for preliminary review with the RI Division of Taxation on or before June 1, 2020, please contact the Tax Division scheduling the review to either reschedule or arrange for a phone conference.	The new deadline of July 15, 2020 also applies to Rhode Island property-tax relief claims filed on Form RI1040H and to claims for the residential lead abatement tax credit filed on Form RI-6238 that would normally be due on April 15, 2020. As of April 23, 2020, we are currently not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Rhode Island.	Original deadline was April 15, 2020.	The new deadline of July 15, 2020 also applies to Rhode Island property-tax relief claims filed on Form RI1040H and to claims for the residential lead abatement tax credit filed on Form RI-6238 that would normally be due on April 15, 2020. As of April 23, 2020, we are currently not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Rhode Island.
<b>South Carolina</b>	90 days from the date of notice. If no notice is mailed, an appeal can be filed any time before the first penalty date applies for the succeeding property tax year. All oral arguments currently scheduled before the Appellate Courts are cancelled.	Tax returns and payments due April 1, 2020 through June 1, 2020 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1, 2020.	Original deadlines were between April 1 - June 1.	Tax returns and payments due April 1, 2020 through June 1, 2020 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1, 2020.

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<b>South Dakota</b>	March 12 - last day to mail or file written appeal with clerk of local board. April 7 - last day to mail or file1 written appeal with county auditor. May 15 - last day to mail or file a written appeal (10-11-42) with: Chief Administrative Hearing Officer	There is no authority in South Dakota law that allows for either deferment or delay of property tax payment deadlines. South Dakota law provides for the late payment of real property taxes but includes an interest penalty.		
<b>Tennessee</b>	On March 25, 2020, the Tennessee Supreme Court issued an Administrative Order reiterating that all Tennessee courts will remain open for the time being, but extending the suspension of most in-person judicial proceedings through April 30, 2020.	Tennessee has suspended the deadline for property tax relief applications for elderly, low-income individuals, disabled individuals and disabled veterans, and the deadline for individuals over 65 to apply for a property tax “freeze” until July 1, 2020.	Original deadline Personal Property Schedules is March 1.	Tennessee has suspended the deadline for property tax relief applications for elderly, low-income individuals, disabled individuals and disabled veterans, and the deadline for individuals over 65 to apply for a property tax “freeze” until July 1, 2020.
<b>Texas</b>	Certain counties in Texas have delayed assessment notice mailings. Other counties have remained on schedule with either regular assessment changes or remained on schedule but decided to keep all assessed values that same as 2019.	Notice mailing date extended from April 1 to June 1, 2020 or later.	Original deadline April 1.	Notice mailing date extended from April 1 to June 1, 2020 or later.

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<b>Vermont</b>	In Vermont, all "non-emergency" court hearings have been suspended and access to judiciary buildings is extremely restricted – until at least May 31, 2020. Certain statutes establish specific dates by which certain acts must be completed, while another section of law, 32 V.S.A. § 4341, automatically extends these deadlines based on the size of the town.	On Monday, April 20, 2020, the Vermont Senate moved to pass legislation that would give town/local officials the authority to delay property tax deadlines. Property Tax Credit Claims, as well as other taxes, have all been extended from April 15 to July 15, 2020.	The 2020 due date is April 15* to file the Vermont personal income tax return.	On Monday, April 20, 2020, the Vermont Senate moved to pass legislation that would give town/local officials the authority to delay property tax deadlines. Property Tax Credit Claims, as well as other taxes, have all been extended from April 15 to July 15, 2020.
<b>Virginia</b>	All deadlines are tolled and extended for a period of 21 days. It is in effect from March 16, 2020 through April 26, 2020, but is open to further extension.	As of April 23, 2020, the Virginia Department of Taxation has only announced statewide payment extensions and penalty waiver for the State income and sales taxes.	Due dates differ for each city, county and town.	As of April 23, 2020, the Virginia Department of Taxation has only announced statewide payment extensions and penalty waiver for the State income and sales taxes.
<b>Washington</b>	The Washington Supreme Court issued an order stating that all non-emergency civil matters shall be continued until after April 24, 2020, except those motions, actions on agreed orders, conferences or other proceedings that can appropriately be conducted by telephone, video or other means that does not require in-person attendance.	Must contact your local county treasurer.	Must contact your local county treasurer.	Must contact your local county treasurer.

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<b>West Virginia</b>	On April 3, 2020, the West Virginia Supreme Court of Appeals announced an order providing that all proceedings and court deadlines, except the emergency proceedings, are stayed. Deadlines set forth in court rules, statutes, ordinances, administrative rules, scheduling orders, or otherwise that are set to expire between March 23, 2020, and April 10, 2020, are extended to May 1, 2020.	On March 25, 2020, Governor Justice announced that he will be waiving all interest and penalties on property tax filings until Friday, May 1, 2020.	The first installment is due September 1 of the property tax year. The second installment is due March 1 of the next calendar year.	On March 25, 2020, Governor Justice announced that he will be waiving all interest and penalties on property tax filings until Friday, May 1, 2020.
<b>Wisconsin</b>	The City of Madison has announced a delay of at least two months in mailing assessment notices. Other local jurisdictions and manufacturing properties assessed by the Wisconsin DOR are on schedule for assessment notice mailings.	Municipalities can grant waivers of interest and penalties for installments due after April 1, 2020. In any case, interest and penalty waivers can only be granted through October 1, 2020. After that date, all remaining unpaid installments due on or before October 1, 2020 are subject to statutory interest and penalties.	Deadlines were either January 31 or April 1.	Municipalities can grant waivers of interest and penalties for installments due after April 1, 2020. In any case, interest and penalty waivers can only be granted through October 1, 2020. After that date, all remaining unpaid installments due on or before October 1, 2020 are subject to statutory interest and penalties.
<b>Wyoming</b>		As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Wyoming.		As of April 23, 2020, we are not aware of any statewide changes or extensions to filing or payment deadlines for real property taxes in Wyoming.