

Appraisal Calendar

JANUARY

JAN 1

- ✚ Date that taxable values and qualification for certain exemptions are determined for the tax year (except for inventories appraised Sept. 1) (Secs. 11.42, 23.01, 23.12).*

JAN 2

- ✚ Date rendition period begins (Sec. 22.23(a)).

JAN 31

- ✚ Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44(a)), 23.43(e)).
- ✚ Last day for a CAD to give public notice of the capitalization rate to be used in that year to appraise property with low- and moderate-income housing exemption (Sec. 11.1825(r))

FEBRUARY

FEB 1

- ✚ Last day for motor vehicle, vessel and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121, 23.124, 23.1241, 23.127).
- ✚ Deadline for chief appraisers in certain counties to provide notice regarding the availability of agreement forms authorizing electronic communication, on or before this date (or as soon as practicable) Sec. 1.085(h)).

FEB 28

- ✚ Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19).

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MARCH

MARCH 31

- ✚ Last day for property owners to file applications for allocation under Secs. 21.03, 21.031, 21.05 or 21.055. For good cause, chief appraiser may extend deadline up to 30 days. Other deadlines apply if the property was not on the appraisal roll in the previous year. (Sec. 21.09(b)).
- ✚ Last day for qualified community housing development organizations to file listing of property acquired or sold during the past year with the chief appraiser (Sec. 11.182).

APRIL

APRIL 1

- ✚ Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19).
- ✚ Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).
- ✚ Last day to file rendition statements and property reports for most property types in counties in which one or more taxing units exempt freeport property. Chief appraiser may extend deadline to May 1 upon written request (Sec. 22.23(c)).

NOTE: The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of the forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief appraisers need to check with their legal counsel to determine the manner and timing of this notice to meet the legal requirement.

APRIL 15

- ✚ Last day for property owners, or secured parties if applicable, to file renditions and property reports on most property types in counties in which no taxing unit exempts Freeport property. Chief appraiser may extend deadline to May 15 upon written request (Sec. 22.23(a) and (b)).

APRIL 30

- ✚ Last day for property owners to file these applications or reports with the CAD:
 - Some exemption applications (Sec. 11.43) **
 - Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43);
 - Applications for allocation under Secs. 21.03, 21.031, 21.05 or 21.055 (Sec. 21.09);

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- Certain applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43, 23.54, 23.75, 23.84, 23.94, 23.9804);
- Railroad rolling stock reports (Sec. 24.32);
- Requests for separate listing of separately owned land and improvements (Sec. 25.08);
- Requests for proportionate taxing of a planned unit development property (Sec. 25.09);
- Requests for separate listing of separately-owned standing timber and land (Sec. 25.10);
- Requests for separate listing of undivided interests (Sec. 25.11); and
- Requests for joint taxation of separately owned mineral interest (Sec. 25.12).
- ✚ Last day for chief appraiser to certify estimate of the taxable value for counties, municipalities, and school districts (counties and municipalities can choose to waive the estimate) (Sec. 26.01). A school district may use this certified estimate when preparing the notices of public meetings to adopt the budget and discuss the proposed tax rate (Educ. Code Sec. 44.004).
- ✚ Last day to file rendition statements and property reports for property regulated by the Texas Public Utility Commission, Texas Railroad Commission, Federal Surface Transportation Board or the Federal Energy Regulatory Commission. Chief appraiser may extend deadline 15 days for good cause (Sec. 22.23(d)).

MAY

MAY 1

- ✚ Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec. 25.19).
- ✚ Last day to file rendition statements and property reports for most property types in counties in which one or more taxing units exempt freeport property. Chief appraiser may extend deadline an additional 15 days for good cause (Sec. 22.23(c)).

MAY 1 – MAY 15

- ✚ Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.70).

NOTE: Chief appraisers must annually publicize property owner rights and methods to protest to the ARB (Sec. 41.41(b)). Chief appraisers should consult legal counsel on the manner and timing to fulfill this requirement.

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MAY 15

- ✚ Last day to file renditions and property reports for most property types in counties in which no taxing unit exempts freeport property, if an extension was requested in writing. Chief appraiser may extend deadline an additional 15 days (Sec. 22.23(b)).
- ✚ Last day to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44(a)(1)).
- ✚ Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01, 25.22).

MAY 31

- ✚ Last day for taxing units to file challenges with ARB (or within 15 days after the date the appraisal records are submitted to ARB (whichever is later) (Sec. 41.04).
- ✚ Last day for a religious organization that has been denied an 11.20 exemption because of its charter to amend the charter and file a new application or the 60th day after the date of notification of the exemption denial, whichever is later (Sec. 11.421).

JUNE

JUNE 14

- ✚ Last day for chief appraiser to submit proposed budget for next year to CAD board and taxing units (unless taxing units have changed CAD's fiscal year) (Sec. 6.06).

JUNE 15

- ✚ Last day for chief appraisers to accept and approve or deny late-filed freeport exemption applications (Sec. 11.4391(a)).

JUNE 30

- ✚ Last day for a private school that has been denied an 11.21 exemption because of the charter to amend the charter and file a new application (or the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.422).

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JULY

JULY 1

- ✚ Last day for review and protests of appraisals of railroad rolling stock values (or as soon as practicable thereafter); once the appraised value is approved, the chief appraiser certifies to the Comptroller's office the allocated market value (Secs. 24.35, 24.36).

JULY 20

- ✚ Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest. The board of directors of a CAD with a population of 1 million or more may postpone the deadline to Aug. 30 or increase the threshold percentage from 5 to 10 percent of the appraised value (Sec. 41.12).

JULY 31

- ✚ Day for property owners to apply for Sept. 1 inventory appraisal for the next year (Sec. 23.12).

AUGUST

AUGUST 30

- ✚ Date ARB must approve appraisal records for CADs in counties with populations of 1 million or more where the board of directors has postponed the deadline from July 20 (Sec. 41.12).

AUGUST 31

- ✚ Deadline to file form with chief appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next tax year, if eligible (Sec. 23.121(a)(3)(D)(iii)).

Appraisal Calendar

SEPTEMBER

SEPTEMBER 1

- ✚ Date that taxable value of inventories may be determined upon property owner's written option (Sec. 23.12).

DECEMBER

DECEMBER 1-31

- ✚ Time when appraisal office may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).

* Tax Code citations, unless otherwise noted.

** Exemption applications for cemeteries, certain charitable organizations, religious organizations, private schools, nonprofit water supply or wastewater service corporations and other nonprofit organizations must be filed within one year of acquiring the property. Unless birth date information has been provided to the appraisal district, persons who become age 65 or qualify as disabled during a tax year must apply for the applicable homestead exemptions within one year of qualifying (Sec. 11.43).

This calendar shows important property tax deadlines for appraisal districts, and property owners. Tax Code Section 1.06 provides that "(i)f the last day for the performance of an act is a Saturday, Sunday, or legal state or national holiday, the act is timely if performed on the next regular business day". The deadlines shown in this calendar reflect dates as they are provided in the law without any adjustment for an extension that might be applicable. Contact your local appraisal district if a due date falls on a weekend or holiday. To the extent that you need or want legal advice or seek an interpretation of statutory provisions, you should contact an attorney. This information is provided by the Texas Comptroller of Public Accounts as a public service and is intended to be used solely for informational purposes. The information neither constitutes nor serves as a substitute for legal advice. To obtain professional assurance regarding the issues addressed herein, the services of a competent professional should be sought.