



Texas Tuition Promise Fund enrollment ends Feb. 28!

## Keep these

# property tax dates close at hand

## 2009 Property Tax Calendar

### January

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- Date that 2009 taxable values and qualification for certain exemptions are determined (except for inventories appraised Sept. 1) (Secs. 23.01, 23.12).\*
- Date a tax lien attaches to property to secure payments of taxes, penalties and interest that will be imposed for the year (Secs. 11.42, 23.01, 32.01).
- Date rendition period begins; continues through April 15 for those property owners not requesting a filing extension (Sec. 22.23).
- Date that half the members of the county appraisal district (CAD) board of directors begin two-year terms if the district has staggered terms (Sec. 6.034).
- Date that half of appraisal review board (ARB) members begin two-year terms (Sec. 6.41).

10

- If a 2008 tax bill is not mailed on or before this date, the delinquency date is postponed (Sec. 31.04).

31

- Deadline for Texas Comptroller's preliminary 2008 *Property Value Study (PVS)* findings to go to Education Commissioner and each school district (Government Code Sec. 403.302).

### February

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2

- Last day for chief appraiser to deliver applications for special appraisal and exemptions requiring annual applications (Secs. 11.44, 23.43).
- Last day for disabled or 65-or-older homeowners to pay one quarter of homestead property taxes in installments. Homeowners whose homes were damaged in a disaster within a designated disaster area may choose this payment option (Secs. 31.031, 31.032).
- Last day for motor vehicle, boat and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121, 23.124, 23.1241, 23.127).
- Last day for appraisal district to give public notice of 2009 capitalization rate used to appraise property with low- and moderate-income housing exemption (Sec. 11.1825).

**3**

- Date that 2008 taxes become delinquent if a bill was mailed on or before Jan. 10, 2009. Rollback tax for change of use of 1-d-1 land becomes delinquent if taxing unit delivered a bill to the owner on or before Jan. 10, 2009 (Secs. 23.46, 23.55, 23.76, 23.9807, 31.02).

**17**

- Last day for county tax collector to disburse motor vehicle, boat and outboard motor, heavy equipment and manufactured housing inventory taxes from escrow accounts to taxing units (Secs. 23.122, 23.1242, 23.125, 23.128).

**March**

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**12**

- Last day to request cooperative housing appraisal (Sec. 23.19).
- Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303).

**31**

- Last day for taxing units' second quarterly payment for 2009 CAD budget (Sec. 6.06).
- Last day for disabled or 65-or-older homeowners or homeowners in a disaster area to pay second installments on home taxes (Secs. 31.031, 31.032).
- Last day for cities to report information regarding reinvestment zones and tax increment financing plans to Texas Comptroller (Sec. 311.019).
- Last day for qualified community housing development corporations to file listing of property acquired or sold during the past year with the chief appraiser (Sec. 11.182).

**April**

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**1**

- Last day (or as soon as possible) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19).

**15**

- Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23).

**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 special appraisal or notices to chief appraiser that property no longer qualifies

- for 1-d and 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).

## May

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### 1

- Last day (or as soon as possible) for chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec. 25.19).

### 1-14

- Period when taxing units may file resolutions with chief appraiser to change CAD finance method. Three-fourths of taxing units must file for change to occur (Sec. 6.061).

### 1-15

- Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Secs. 41.41, 41.70).

### 1-31

- Period when taxing units must notify delinquent taxpayers that taxes delinquent on July 1 will incur additional penalty for attorney collection costs (Sec. 33.07).

### 15

- Last day for property owners to file renditions and property information reports if they requested an extension in writing. For good cause, chief appraiser may extend this deadline another 15 days (Sec. 22.23).
- Last day (or as soon as possible) for chief appraiser to mail notices of appraised value, denial of exemptions and denial of special appraisal (Secs. 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.19).
- Date (or as soon as practicable) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01, 25.22).

### 19

- Last day for chief appraiser to count taxing units' resolutions to change CAD's finance method (Sec. 6.061).

### 27

- Last day for chief appraiser to notify taxing units of change in the CAD's finance method (Sec. 6.061).

# June

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## 1

- Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44).
- Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later) (Sec. 41.04).
- Last day for disabled or 65-or-older homeowners or property owners with homes in a disaster area to pay third installment on home taxes (Secs. 31.031, 31.032).
- Last day for religious organizations to amend charters and file new applications for Sec. 11.20 exemption (or within 60 days of exemption denial, whichever is later) (Sec. 11.421).

## 8

- Last day for chief appraiser to certify estimate of school district's taxable value for school district to use for publishing notice of budget and proposed tax rate and adopting its budget for a fiscal year that begins July 1. Chief appraiser must also certify estimate of taxable value for county and cities unless the taxing units choose to waive the estimate (Sec. 26.01).

## 15

- Last day for chief appraiser to submit recommended 2010 budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year) (Sec. 6.06).
- Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units' unanimous approval. Period ends Aug. 14 (Sec. 6.061).

## 30

- Last day to pay second half of 2008 taxes by split payment (Sec. 31.03).
- Last day for taxing units' third quarterly payment for 2009 CAD budget (Sec. 6.06).
- Last day to form a taxing unit to levy 2009 property taxes (Sec. 26.12).
- Last day for taxing units to adopt local option percentage homestead exemptions (Sec. 11.13).
- Last day for private schools to amend charters and file new applications for (Sec. 11.21) exemption (or within 60 days of exemption denial, whichever is later) (Sec. 11.422).
- Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller (Sec. 312.005).

# July

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## 1

- Date that delinquent taxes incur total 12 percent penalty (Sec. 33.01).
- Taxes delinquent on or after Feb. 3, but not later than May 1, incur additional penalty to pay attorney collection costs (Sec. 33.07). Taxing unit may add penalty for attorney collection costs to taxes delinquent on or after June 1; penalty is incurred on the first day of first month that begins at least 21 days after the date the collector sends property owner a notice of delinquency and penalty (Sec 33.08).
- Last day for ARBs to complete review of railroad rolling stock values for submission to Texas Comptroller (or soon after) (Sec. 24.35).

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- Deadline for Texas Comptroller to certify final 2008 PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.109).

**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. 31 or increase the threshold percentage from 5 to 10 percent of the appraised value of properties not under protest (Sec. 41.12).

**27**

- Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01).

**31**

- Last day for property owners to apply for September 1 inventory appraisal for 2010 (Sec. 23.12).
- Last day for disabled or 65-or-older homeowners or homeowners in a disaster area to pay fourth installment on home taxes (Secs. 31.031, 31.032).
- Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Sec. 24.38).

## August

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**3**

- Date taxing unit's assessor submits appraisal roll and collection rate estimate for the current year to the governing body (or soon after) (Sec. 26.04).

**7**

- Date taxing units (other than school districts and small taxing units) must publicize effective tax and rollback rates, unencumbered fund balances, debt obligation schedule and other applicable items (or soon after) (Sec. 26.04).

**14**

- Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit's unanimous consent (Sec. 6.061).
- Last day for CAD board to pass resolution to change number of directors, method for appointing or both, and deliver to each taxing unit (Sec. 6.031).

**31**

- Last day for property owner to give, in writing, correct address to CAD for tax bill; penalties and interest waived if the bill is not sent to the correct address 21 days before delinquency date (Sec. 33.011).
- Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061).
- Last day for taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by the CAD board in selection of directors (Sec. 6.031).
- Date ARB must approve appraisal records in CADs with populations of 1 million or more where

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the board of directors has postponed the deadline from July 21 (Sec. 41.12).

## September

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- 2010 taxable value of inventories may be determined as of this date, at property owner's written option (Sec. 23.12).

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- Last day for CAD board to adopt 2010 CAD budget, unless a district has changed its fiscal year (Sec. 6.06).
- Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec. 6.061).
- Last day for CAD board to notify taxing units in writing if a proposal to change the number or method of selecting CAD directors is rejected by a voting taxing unit (Sec. 6.031).

29

- Last day for taxing units to adopt 2009 tax rate, or no later than 60th day after the chief appraiser certifies appraisal roll to a unit. Failure to adopt by these required dates results in a unit adopting the lower of its effective tax rate for this year or last year's tax rate; unit's governing body must ratify new rate within five days (Sec. 26.05).

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- Last day for taxing units' fourth quarterly payment for 2009 CAD budget (Sec. 6.06).

## October

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- Date tax assessor mails 2009 tax bills (or soon after) (Sec. 31.01).

## November

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- First half of split payment of 2009 taxes is due on or before this date (Sec 31.03).

## December

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1-31

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- Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).

## 31

- Last day for taxing units' first quarterly payment for 2010 CAD budget (Sec. 6.06).

\* Property Tax Code citations, unless otherwise noted.

\*\* Exemption applications for cemeteries, charitable organizations, private schools, nonprofit water and wastewater supply 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.

Note: The calendar shows the most important property tax deadlines for appraisal districts, taxing units and property owners in the 2009 tax year. When the last day for performing an act falls on a Saturday, Sunday or legal holiday, Tax Code Section 1.06 designates the deadline as the next regular business day. Check with the local appraisal district office or tax office if a due date falls on the weekend or holiday. The deadlines shown on the calendar have been adjusted accordingly. The information provided in this calendar is advisory only. Any questions should be addressed with legal counsel for the governmental entity.