

# **TEXAS PROPERTY TAX CALENDAR**

## **APPRAISAL PHASE:**

**JANUARY 1 – MAY 15**

- Lien code date is January 1 – lien extinguished when taxes are paid to Collectors.
- Appraisal Districts record property ownership and determine property value.
- Appraisal Districts add new records, remove old ones and identify property situs.
- Appraisal Districts review, approve or deny exemption and special land use apps.
- Taxpayers submit renditions (required for businesses).
- Chief Appraiser sends Notice of Appraised Value to Taxpayers

## **EQUALIZATION PHASE:**

**MAY 15 – JULY 20**

- Chief Appraiser presents records to Appraisal Review Board (ARB).
- ARB reviews records prepared by the Appraisal District.
- ARB hears Taxing Unit challenges and taxpayer protests.
- ARB presents changes based on hearing results to the Chief Appraiser and notifies property owners (taxpayers) in writing.
- ARB approves appraisal records by July 20.
- Chief Appraiser certifies Appraisal Roll to each Taxing Unit.
- Most changes to the appraisal roll after certification must undergo ARB review.

## **ASSESSMENT PHASE:**

**JULY 25 – OCTOBER 1**

- Assessor receives the certified appraisal roll from the Chief Appraiser and presents it to the Taxing Unit governing body for review with budget preparation.
- Assessor calculates the effective tax rate and rollback rate.
- Taxing Unit publishes these rates for taxpayer review with other financial info.
- Taxing Unit Governing Body finalizes budget and adopts a tax rate.
- Assessor calculates a bill for each taxpayer and mails around October 1.

## **COLLECTION PHASE:**

**OCTOBER 1 UNTIL COLLECTED**

- Taxes due when taxpayers receive the bill and delinquent if not paid by February 1.
- Collectors send supplemental bills based on updates and changes from the Appraisal District and the ARB.
- Collectors must provide at least 21 days for a taxpayer to pay taxes.
- Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties, and interest.