

CALENDAR OF EVENTS – 2019 YR4

AUGUST 2018		SEE 2019 WORK PLAN
1-Aug thru 31-Aug	<ul style="list-style-type: none"> • Commence field work relating to reappraisal and inspection of identified properties • Commence reappraisal of portions of rural land and subdivisions • Commence discovery of new improvements • Commence personal property discovery • Commence commercial property discovery • Collect, verify and process sales information • Collect, verify and process income and expense information • Appraisal Review Board hearings as needed on Tuesdays and Thursdays • EARS submission to PTAD – Electronic Appraisal Roll • EPTS submission to PTAD – Electronic Property Transaction • Public presentations as needed • Budget presentations for Taxing Entities • Certification presentations 	
1-Aug	<ul style="list-style-type: none"> • Date taxing unit’s assessor submits appraisal roll and date that collector submits collection rate estimate for the current year to the governing body (or soon after) (Sec. 26.04(b)). • USPAP Mass Appraisal Report / Summary Report 	
7-Aug	<ul style="list-style-type: none"> • Date taxing units (other than school districts, small taxing units and water districts) must publicize effective tax and rollback rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practical thereafter) (Secs. 26.04(e) and (e)(1), 26.052(b) and Water Code Secs. 49.107(g), 49.108(f)). Cities and counties that provide a property tax rate notice under Local Government Code Section 140.010 are exempt from the requirements of Tax Code Sections 26.04(e), 26.052, and 26.06 (Local Gov’t Code Sec. 140.010(c)). 	
9-Aug	<ul style="list-style-type: none"> • Appraisal Review Board (ARB) meeting second Thursday of the month 	
14-Aug	<ul style="list-style-type: none"> • Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit’s unanimous consent (Sec. 6.061(a)). • 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(a)). 	
15-Aug	<ul style="list-style-type: none"> • Deadline for Texas Comptroller to certify final PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4317(d)). 	

	<ul style="list-style-type: none"> • Fourth Quarter Allotment Letter to Taxing Units
16-Aug	<ul style="list-style-type: none"> • Board of Director's meeting third Thursday of the month • Adopt Appraisal District Budget • Approve reappraisal plan (6.05i), even number years only
31-Aug	<ul style="list-style-type: none"> • Last day for property owner to give correct address to CAD in writing for tax bill; penalties and interest waived if bill not sent to correct address 21 days before delinquency date (Sec. 33.011(b)(1)). • Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061(a)). • 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(a)). • Deadline for an eligible dealer of motor vehicle inventory 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 (Sec. 23.121(a)(3)(D)(iii)).
SEPTEMBER 2018 SEE 2019 WORK PLAN	
1-Sept thru 30-Sept	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties • Continue reappraisal of portions of rural land and subdivisions • Continue discovery of new improvements • Continue personal property discovery • Continue commercial property discovery • Collect, verify and process sales information • Collect, verify and process income and expense information • Review Mineral Utility Contract • Review Auditors Contract • Public presentations as needed • Certification presentations • Start producing Annual Report for previous year
1-Sept	<ul style="list-style-type: none"> • Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12(f)).
13-Sept	<ul style="list-style-type: none"> • Appraisal Review Board meeting second Thursday of the month

14-Sept	<ul style="list-style-type: none"> • Last day for CAD board to adopt next year budget unless district has changed its fiscal year (Sec. 6.06(b) and (i)). • 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(a)). • Last day for CAD board to notify taxing units in writing if a proposal to change number or method of selecting CAD directors is rejected by a voting taxing unit (Sec. 6.031(a)). • Last day to adopt resolution approving CAD Budget (Sec. 6.06).
15-Sept	<ul style="list-style-type: none"> • Last day to approve Biennial Reappraisal Plan (Sec. 6.05(i)).
20-Sept	<ul style="list-style-type: none"> • Board of Director's meeting third Thursday of the month • Review Board of Director's election process • Award audit contract (two year) even number years only
29-Sept	<ul style="list-style-type: none"> • Last day for taxing units to adopt tax rate for the current year, or before the 60th day after the date the certified appraisal roll is received by a taxing unit, whichever is later. 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 of establishing rate (Sec. 26.05(a) and (c)).
30-Sept	<ul style="list-style-type: none"> • Last day for taxing units' fourth quarterly payment for CAD budget (Sec. 6.06(e)). • Last day to forward letters to Entities regarding Board of Director Ballots 6.03(e)).
OCTOBER 2018 SEE 2019 WORK PLAN	
1-Oct thru 31-Oct	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties • Continue reappraisal of portions of rural land and subdivisions • Continue discovery of new improvements • Continue personal property discovery • Continue commercial property discovery • Collect, verify and process sales information • Collect, verify and process income and expense information • Chief Appraiser evaluation • Public presentations as needed • Date (1st) tax assessor mails current year tax bills (or soon after)(Sec. 31.01).

1-Oct	<ul style="list-style-type: none"> • Date tax assessor mails current year tax bills (or soon after) (Sec. 31.01(a)). • Publish ARB vacancy notice
9-Oct	<ul style="list-style-type: none"> • Last day to forward quarterly 25.25 changes to Appraisal Review Board and Board of Directors members (Sec. 25.25(b)).
11-Oct	<ul style="list-style-type: none"> • Appraisal Review Board meeting second Thursday of the month
18-Oct	<ul style="list-style-type: none"> • Board of Director's meeting third Thursday of the month • Chief Appraiser review • Quarterly Public Funds Investment Report • Quarterly Allotment Penalty and Waiver Good Cause Letter Review
NOVEMBER 2018 SEE 2019 WORK PLAN	
1-Nov thru 30-Nov	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties • Continue reappraisal of portions of rural land and subdivisions • Continue discovery of new improvements • Continue personal property discovery • Continue commercial property discovery • Collect, verify and process sales information • Collect, verify and process income and expense information • Calculate Allotment amounts • Prepare Allotment letters • Publish Annual Report for previous year • Public presentations as needed
8-Nov	<ul style="list-style-type: none"> • Appraisal Review Board meeting second Thursday of the month
15-Nov	<ul style="list-style-type: none"> • Board of Director's meeting third Thursday of the month • Budget line item transfers • Award Utility/Mineral appraisal contract (two year), odd number years only • Nominate/Consider ARB and Ag Board members • Review and revise Board of Directors Manual • Review and revise Personnel Policy Manual • First Quarter Allotment Letters to Taxing Units

DECEMBER 2018**SEE 2019 WORK PLAN**

1-Dec thru 31-Dec	<ul style="list-style-type: none">• Continue field work relating to reappraisal and inspection of identified properties• Continue reappraisal of portions of rural land and subdivisions• Continue discovery of new improvements• Continue personal property discovery• Continue commercial property discovery• Collect, verify and process sales information• Collect, verify and process income and expense information• Public presentations as needed• Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47(a)).
13-Dec	<ul style="list-style-type: none">• Appraisal Review Board meeting second Thursday of the month
20-Dec	<ul style="list-style-type: none">• Board of Director's meeting third Thursday of the month• Announce Board of Directors election results• Appoint ARB and AG boards
31-Dec	<ul style="list-style-type: none">• Last day for taxing units' first quarterly payment for CAD budget (Sec. 6.06(e)).• Last day for taxing units to take official action to tax goods-in-transit for the following tax year (Sec. 11.253(j)).

JANUARY 2019**SEE 2019 WORK PLAN**

1-Jan thru 31-Jan	<ul style="list-style-type: none">• Continue field work relating to reappraisal and inspection of identified properties• Continue reappraisal of portions of rural land and subdivisions• Continue discovery of new improvements• Continue personal property discovery• Continue commercial property discovery• Collect, verify and process sales information• Collect, verify and process income and expense information• Conduct ratio studies on entire market• Update appraisal manual• Update cost schedules
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	<ul style="list-style-type: none"> • Mail renditions • Mail Agricultural Use applications to new owners and to owners with questionable eligibility • Mail Agriculture surveys • Mail exemption applications • Review Public Funds Investment Plan • Review Strategic Action Plan • Review Disaster Plan • Update all computer security • Public presentations as needed
1-Jan	<ul style="list-style-type: none"> • Deadline for chief appraisers to notify the Comptroller's office of eligibility to serve as chief appraisers (Sec. 6.05(c)). • Date that current year taxable values and qualifications for certain exemptions are determined (except for inventories appraised September 1) (Secs. 11.42(a), 23.01(a), 23.12(f)). • Date that members of county appraisal district (CAD) boards of directors begin two-year terms; half of members begin two-year terms if the CAD has staggered terms (Secs. 6.03(b), 6.034(a) and (e)). • Date that half of appraisal review board (ARB) members begin two-year terms (Sec. 6.41(d-8)). • Complete employee evaluations
2-Jan	<ul style="list-style-type: none"> • Date rendition period begins; continues through April 15 for those property owners not requesting a filing extension (Sec. 22.23(a)).
9-Jan	<ul style="list-style-type: none"> • Last day to forward quarterly 25.25 changes to Appraisal Review Board and Board of Directors members (25.25(b)).
10-Jan	<ul style="list-style-type: none"> • Appraisal Review Board second Thursday of the month • Oath of Office – new members • Elections of ARB Officers and review of procedures • All required publications in paper • Recommendations of Officers by ARB members for Board of Directors • Review ARB procedures
17-Jan	<ul style="list-style-type: none"> • Board of Director's meeting third Thursday of the month • Oaths of Office

	<ul style="list-style-type: none"> • Elections of Board Officers • Quarterly Public Funds Investment Report • Quarterly Allotment Penalty and Waiver Good Cause Letter Review • Legal services contract
31-Jan	<ul style="list-style-type: none"> • Deadline for Texas Comptroller's current year preliminary Property Value Study (PVS) findings to the Texas Education Commissioner and each school district (Government Code Sec. 403.302(g)). • Last day for chief appraiser to deliver applications for special appraisal and exemptions requiring annual applications (Secs. 11.44(a)), 23.43(e)). • Last day for appraisal district to give public notice of capitalizations used to appraise property with low and moderate-income housing exemption (Sec. 11.1825(r)).
FEBRUARY 2019 SEE 2019 WORK PLAN	
1-Feb thru 28-Feb	<ul style="list-style-type: none"> • Continue field work relating to reappraisal and inspection of identified properties. • Continue reappraisal of portions of rural land and subdivisions. • Continue discovery of new improvements. • Continue personal property discovery. • Continue commercial property discovery. • Collect, verify and process sales information. • Collect, verify and process income and expense information. • Conduct ratio studies on sub-markets. • Send PTAD sales submission to Comptroller. • Publish legal requirements for filing rendition statements and the availability of forms (Sec. 22.21) • Publish legal requirements for filing annual exemption applications, homestead exemption applications and the availability of forms (Sec. 11.43). • Schedule ARB training. • Public presentations as needed.
1-Feb	<ul style="list-style-type: none"> • Normal deadline for 25.25d (one third) and 41.411 (failure to give notice) protests. • Last day for motor vehicle, boat and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121(f), 23.124(f), 23.1241(f), 23.127(f)). • Deadline for a chief appraiser to provide notice regarding the availability of agreement forms authorizing electronic communication, on or before this date (or as soon as practicable) if delivering the form (Sec. 1.085(h)).

	<ul style="list-style-type: none"> • Budget presentations for Taxing Entities
1-May	<ul style="list-style-type: none"> • Last day (or as soon as possible) for the chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec. 25.19(a)).
1-May thru 14-May	<ul style="list-style-type: none"> • Period to file resolutions with chief appraiser to change CAD finance method (Sec. 6.061(c)).
9-May	<ul style="list-style-type: none"> • Appraisal Review Board meeting second Thursday of the month
1-May thru 15-May	<ul style="list-style-type: none"> • Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.41(b), 41.70(a) and (b)).
15-May	<ul style="list-style-type: none"> • Date (or as soon as practicable) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01(a), 25.22(a)). • 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(a)(2)). • Last day for property owners to file renditions and property information reports if they requested in writing an extension. For good cause, chief appraiser may extend this deadline another 15 days (Sec. 22.23(b)). • Third Quarter Allotment Letters to Taxing Units
16-May	<ul style="list-style-type: none"> • Board of Director's meeting third Thursday of month • Last day (or as soon as possible) for chief appraiser to mail notices of appraised value, denial of exemptions, denial of special appraisal and notices of overlapping appraisal districts (Secs. 11.45, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.19).
19-May	<ul style="list-style-type: none"> • Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change CAD's finance method (Sec. 6.061(d)).
24-May	<ul style="list-style-type: none"> • Last day for chief appraiser to notify taxing units of change in the CAD's finance method (Sec. 6.061(d)).
31-May	<ul style="list-style-type: none"> • 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 religious organizations to amend charters and file new applications for Sec. 11.20 exemption (or within 60 days of exemptions denial, whichever is later)(Sec. 11.421(a)(1)(A)). • Last day for property owner to file a protest with ARB in connection with properties that are single-family residence homesteads if the ARB has not approved the appraisal records; otherwise the deadline to file a protest for single-family residence homesteads is before May 1 or by the 30th day after notice of appraised value is delivered, whichever is later (Sec. 41.44(1,2)).

JUNE 2019		SEE 2019 WORK PLAN
1-June thru 30-June	<ul style="list-style-type: none"> • Collect, verify and process sales information • Collect, verify and process income and expense information • Continue informal hearing with property owners and agents • Appraisal Review Board hearings as needed on Tuesdays and Thursdays • Budget presentations for Taxing Entities 	
13-June	<ul style="list-style-type: none"> • Appraisal Review Board meeting second Thursday of the month 	
14-June	<ul style="list-style-type: none"> • Last day for chief appraiser to submit recommended budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year) (Sec. 6.06(a) and (i)). 	
16-June	<ul style="list-style-type: none"> • Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units' unanimous approval. Period ends before August 15, (Sec. 6.061(a)). 	
20-June	<ul style="list-style-type: none"> • Board of Director's meeting third Thursday of the month • Select depository (two years) odd number years only 	
30-June	<ul style="list-style-type: none"> • Last day for taxing units' third quarterly payment for CAD budget (Sec. 6.06(e)). • Last day for a taxing unit to levy current year property taxes (Sec. 26.12(d)). • Last day for taxing units to adopt local option percentages homestead exemptions (Sec. 11.13(n)). • Last day for private schools to amend charters and file new applications for Sec. 11.21 exemption (or within 60 days of exemptions denial, whichever is later)(Sec. 11.422(a)(1)(A)). • Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller (Sec. 312.005(a)). 	
JULY 2019		SEE 2019 WORK PLAN
1-July thru 31-July	<ul style="list-style-type: none"> • Collect, verify and process sales information • Collect, verify and process income and expense information • Conclude informal hearing with property owners and agents • Appraisal Review Board hearings as needed on Tuesdays and Thursdays 	

	<ul style="list-style-type: none"> • Budget presentations to Taxing Units
1-July	<ul style="list-style-type: none"> • Last day for review and protests of appraisals of railroad rolling stock values (or as soon as practicable); once the appraised value is approved, the chief appraiser certifies to the Comptroller the allocated market value (Secs. 24.35(b), 24.36).
9-July	<ul style="list-style-type: none"> • Last day to forward quarterly 25.25 changes to Appraisal Review Board and Board of Directors members (Sec. 25.25(b)).
11-July	<ul style="list-style-type: none"> • Appraisal Review Board meeting second Thursday of month
18-July	<ul style="list-style-type: none"> • Board of Director's meeting third Thursday of the month • Quarterly Public Funds Investment Report • Quarterly Allotment Penalty and Waiver Good Cause Letter Review
20-July	<ul style="list-style-type: none"> • Date ARB must approve appraisal record, but may not do so if more than 5 percent of total appraised value remains under protest (Sec. 41.12(a)-(c)).
25-July	<ul style="list-style-type: none"> • Last day for the chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01(a)). • Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Sec. 24.38, 24.40).