TAX CALENDAR -2025

LENDAR -2025
RY - 2025
 Board of Director's meeting third Friday of the month Elections of Board Officers & Oath of Office – new members ARB review of procedures All required publications in paper Complete employee evaluations Mail HS/AG Reapplications and BPP Renditions Review Public Funds Investment Plan Review Strategic Action Plan Review Disaster Plan Update all computer security Quarterly Public Funds Investment Report Quarterly Allotment Penalty and Waiver Good Cause Letter Review Legal services contract
 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)).
• Last day to forward quarterly 25.25 changes to Appraisal Review Board and Board of Directors members (25.25(b)).
 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). Last date to publicize exemption requirements of 11.43 & availability of forms (Sec. 11.44b). Deadline to file late protests Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44, 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 -2025

Feb	 Second Quarter Allotment Letters to Taxing Units Board of Director's meeting third Thursday of the month Review of preliminary PVS results Electronic Property Transaction Submission (ETPS) due Send PTAD sales submission Publish legal requirements for filing rendition statements and 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)
1-Feb	 Schedule ARB Training 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, 23.124, 23.1241, 23.127). 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(a)).
28-Feb	• Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19(c)).
MARCH	1 - 2025
Mar 31-Mar APRIL-	 Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303). Central Appraisal District Audit Budget Workshop Board of Director's meeting third Thursday of the month Board action regarding Notices of Appraised Value mail out (Sec. 25.19 (e)). Last day for taxing units' second quarterly payment for CAD budget (Sec. 6.06(e)). Last day for cities to report information regarding reinvestment zones and tax increment financing to Texas Comptroller (Sec. 311.019(c)). Last day for qualified community housing development organizations to file listing of property acquired or sold during past year with the chief appraiser (Sec. 11.182(i)).
APRIL-	
Apr	 Board of Director's meeting third Thursday of the month Quarterly Public Funds Investment Report Quarterly Allotment Penalty and Waiver Good Cause Letter Review Audit report Bids for Bank Depository every two years Publish legal requirements for filing protest (Secs. 41.41, 41.70). Authorize return of fund balance to entities Proposed Budget to Entities
1-Apr	 Last day for qualified community housing development organizations to file listing of property acquired or sold during past year with the chief appraiser (Sec. 11.182(i)). Last day (or as soon as possible) for the chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19(a)). Last day for property owners to file exemption application for vehicle used for personal and income-producing activities (Sec. 11.254).

	• 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(a)).
9-Apr	• Last day to forward quarterly 25.25 changes to Appraisal Review Board and Board of Directors members (25.25(b)).
15-April	• Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23(a)).
30-Apr	 Last day for property owners to file these applications or reports with the CAD: Some exemptions applications (Sec. 11.43(d)); Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43(g)); Applications for allocation under Secs. 21.03, 21.031, 21.05 or 21.055 (Sec. 21.09(b)); 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(b), 23.54(d) and (h), 23.75(d) and (h), 23.84(b) and (d), 23.94(b) and (d), 23.9804(e) and (i)); Railroad rolling stock reports (Sec. 24.32(e)); Requests for separate listings of separately owned land and improvements (Sec. 25.08(c)); Requests for proportionate taxing of a planned unit development property (Sec. 25.09(b)); Requests for separate listing of separately-owned standing timber and land (Sec. 25.10(c)); Requests for separate listing of undivided interest (Sec. 25.11(b)); and Requests for joint taxation of separately owned mineral interest (Sec. 25.12(b)). Last day for the 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(e)). Last day to file rendition statements and property reports for property regulated by the Texas Public Utility Commission, Federal Surface Transportation Board or the Federal Energy Regulatory Commission. Chief Appraiser must extend the deadline to May 15 upon written request (Sec. 22.23(d)). Last day for property owners to file applications for allocation under Secs
MAY - 20	25
May	 Board of Director's meeting third Friday of month Third Quarter Allotment Letters to Taxing Units Update preliminary values on website Budget presentations for Taxing Entities Quarterly Public Funds Investment Report Quarterly Allotment Penalty and Waiver Good Cause Letter Review Submit proposed budget for next year to BOD

1-May	• 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)).
	• 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).
1-May	
thru	• Period to file resolutions with chief appraiser to change CAD finance method (Sec.
15-May	6.061(c)).
13-May	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	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. 41.04).
	• 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)).
10.14	Last day for chief appraiser to determine whether a sufficient number of eligible taxing
19-May	units filed resolutions to change CAD's finance method (Sec. 6.061(d)).
	Last day for chief appraiser to notify taxing units of change in the CAD's finance method
24-May	(Sec. 6.061(d)).
31-May	• 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)).
JUNE - 2	2025
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7-June	• 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 (Sec. 26.01)
14-June	Last day for chief appraiser to submit recommended budget to CAD board and taxing
1 ¬-Julic	units (unless taxing units have changed CAD's fiscal year)(Sec. 6.06(a)).
16 1	Beginning date that CAD board may pass resolution to change CAD finance method,
16-June	subject to taxing units' unanimous approval. Period ends before August 15, (Sec.
	6.061(a)).
20. 1	• Last day for taxing units' third quarterly payment for CAD budget (Sec. 6.06(e)).
30-June	Last day to form a taxing unit to levy current year property taxes (Sec. 26.12).
	Last day for taxing units to adopt local option percentages homestead exemptions (Sec. 26.12).
	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)).
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	• Last day for CADs to report formation of reinvestment zones and tax abatement
	• Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller (Sec. 312.005(a)).
JULY - 2	agreements to the Texas Comptroller (Sec. 312.005(a)).
	agreements to the Texas Comptroller (Sec. 312.005(a)). 2025
JULY - 2	 agreements to the Texas Comptroller (Sec. 312.005(a)). 2025 Last day for review and protests of appraisals of railroad rolling stock values (or as soon
	agreements to the Texas Comptroller (Sec. 312.005(a)). 2025

9-July	• Last day to forward quarterly 25.25 changes to Appraisal Review Board and Board of Directors members (25.25(b)).
20-July	• 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.b)).
25-July	 Last day for the chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01). 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).
31-July	• Last day for property owners to apply for September 1 inventory appraisal (Sec. 23.12)
AUGUST	T - 2025
Aug	 Board of Director's meeting third Thursday of the month Adopt Appraisal District budget Budget presentations for Taxing Entities Certification presentations Approve reappraisal plan (Sec. 6.05i), even number years only
	 USPAP Mass Appraisal Report / Summary Report EARS submission to PTAD – Electronic Appraisal Roll EPTS submission to PTAD – Electronic Property Transaction Fourth Quarter Allotment Letters to Taxing Units Quarterly Public Funds Investment Report Quarterly Allotment Penalty and Waiver Good Cause Letter Review Notice of budget hearing before the board of directors must be published using a quarter-
1-Aug	 page ad (Sec. 6.062). Publication must be at least 10 days before hearing 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)).
7-Aug	 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, 26.052 and Water Code Secs. 49.107, 49.108). 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). Date chief appraiser must post notice on the appraisal district's website to property
	owners in the appraisal district stating the estimated amount of property taxes may be found in the property tax database required by Tax Code Section 26.17 (or as soon thereafter as practicable) (Sec 26.04(e-6)).
	• Date chief appraiser must publish notice required by Tax Code Section 26.049e-2)) in a newspaper of general circulation in the county for which the appraisal district is established (Sec.26.04(e-6))
14-Aug	 Last day for CAD board to pass resolution to change number of directors, method for appointing both, and deliver to each taxing unit (Sec. 6.031(a)). Last day for CAD board to pass resolution to change CAD finance method, subject to
15-Aug	 taxing unit's unanimous consent (Sec. 6.061(a)). Deadline for Texas Comptroller to certify final PVS findings to Education Commissioner and each school district (Comptroller Rule Sec. 9.4317).

31-Aug	 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)).
SEPTEM	IBER - 2025
1-Sept	 Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12(f)).
14-Sept	 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 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	• Last day to approve Biennial Reappraisal Plan (Sec. 6.05(i)) (even number years)
29-Sept	• 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).
30-Sept	 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)).
OCTOB	ER - 2025
Oct	 Publish ARB vacancy notice Board of Director's meeting second Friday of the month Quarterly Public Funds Investment Report Quarterly Allotment Penalty and Waiver Good Cause Letter Review
9-Oct	 Last day to forward quarterly 25.25 changes to Appraisal Review Board and Board of Directors members (25.25(b)).
NOVEM	BER - 2025
Nov	 Publish Annual Report for previous year Review and revise of the Board of Directors Manual Review and revise Personnel Policy Manual First Quarter Allotment Letters to Taxing Units
DECEM	BER - 2025
Dec	• Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47(a)).

	Board of Director's meeting third Thursday of the month
	Announce Board of Directors election results
	Budget line-item transfers
	Appoint Ag Advisory Board
	Chief Appraiser Evaluation
31-Dec	• Last day for taxing units' first quarterly payment for CAD budget (Sec. 6.06(e)).
31-1060	• Last day for taxing units to take official action to tax goods-in-transit for the following
	tax year (Sec. 11.253).

AUGUST - 2024	
•	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
SEPTEMBER - 2	024
OCTOBER - 202	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
•	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
NOVEMBER - 2	024
•	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

• Calculate Allotment amounts

DECEMBER - 2024

- 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

JANUARY - 2025

- 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 manuals
- Update cost schedules
- Mail renditions
- Mail Agricultural Use applications to new owners and to owners with questionable eligibility
- Mail Agriculture surveys
- Mail exemption applications

FEBRUARY - 2025

- 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

MARCH - 2025

- 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
- Determine neighborhood adjustments

	Conclude schedule changes
APRIL - 2	2025
	 Conclude field work relating to reappraisal and inspection of identified properties Conclude reappraisal of rural land and subdivisions Conclude discovery of new improvements Conclude personal property discovery Conclude commercial property discovery Collect, verify and process sales information Collect, verify and process income and expense information
MAY - 20	
	 Collect, verify and process sales information Collect, verify and process income and expense information Continue informal hearing with property owners and agents
JUNE - 20	025
	 Collect, verify and process sales information Collect, verify and process income and expense information Continue informal hearing with property owners and agents
JULY- 20	25
	 Collect, verify and process sales information Collect, verify and process income and expense information Conclude informal hearing with property owners and agents