

**BOWIE CENTRAL APPRAISAL DISTRICT  
2017  
WORK SCHEDULE**

Mon. Jan. 2     **Holiday (New Year's Day)**

- 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).
- Date a tax lien attaches to property to secure payments of taxes, penalties and interest that will be imposed for the year (Sec. 32.01).
- Date that members of county appraisal district (CAD) boards of directors begin two-year terms if the CAD has staggered terms (Secs. 6.03, 6.034).
- Date that half of appraisal review board (ARB) members begin two-year terms (Sec.6.41).
- Deadline for chief appraisers to notify the Comptroller's office of eligibility to serve as chief appraisers (Sec.6.05).
- Date rendition period begins; continues through April 15 for those property owners not requesting a filing extension (Sec.22.23).

Tue. Jan. 10   •If a tax bill from the previous year is mailed after this date, the delinquency date is Postponed (Sec. 31.04).

- Deadline for the Comptroller's office to publish the preliminary *Property Value Study* (PVS) findings, certify findings to the Texas Education Commissioner, and deliver Findings to each school district (Gov't Code Sec. 403.302)

**NOTE:** A qualified school district or property owner may protest preliminary findings by filing a petition with the Comptroller not later than the 40<sup>th</sup> day after the date (whether Jan. 31 or an earlier date) on which the Comptroller's findings are certified to the Texas Commissioner of Education (Gov't Code Sec. 403.303).

- Last day for Chief Appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44, 23.43).

Mon. Jan. 16   •**Holiday (MLK Day)**

Tue. Jan. 31   •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).

- Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses or children qualifying for Sec. 11.22 exemptions to provide notice of intent to pay by installment and pay the first installment of homestead property taxes if the delinquency date is Feb. 1. Other delinquency dates have different installment notice and payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homestead donated from charitable organizations (Sec. 31.031)

- Last day for homeowners or qualified businesses whose properties were damaged in a disaster within a designated disaster area to pay one quarter of taxes with Feb. 1 delinquency dates if using installment payment option. Other delinquency dates have different notice and payment deadlines (Sec. 31.032).

- 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)

- **Begin keying Personal Property Vehicles from the Auto Info program.**

- **Run the O1 Properties for the Appraiser's to notify Developer's.**

- **Misty mail out the 50-286 forms and letters (Lessor's Auto exemption letter)**

Wed. 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).
- Date that taxes imposed the previous year become delinquent if a bill was mailed on or before Jan. 10 of the current year. (Secs. 31.02, 31.04).
- Rollback tax and interest for change of use of 1-d, 1-d-1, timber, and restricted-use timber land become delinquent if taxing unit delivered a bill to the owner at least 20 days before this date (Secs. 23.46, 23.55, 23.76, 23.9807).

Wed. Feb. 15

- Last day for county tax collector to disburse motor vehicle, vessel 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).

Mon. Feb. 20 **Holiday (President's Day)**

Tue. Feb. 28

- Last day to request separate appraisal for interest in a cooperative housing corporation

Mon. Mar. 6

- **LAST DAY TO TURN IN NEW CONSTRUCTION OR ANY OTHER APPRAISAL WORK**

Wed. March 15

- **LAST DAY TO FINISH UP DATA ENTRY ON APPRAISAL WORK**

Mon. March 20 •BEGIN TO RUN CHECKS FOR ERRORS  
RUN QUERY, CHECKING FOR (HOLD MAIL) BEFORE MAILING NOTICES

Mon. March 27 •Spool Residential Appraisal Notices

Tue. March 28 •**Notify the taxing units of the form in which the appraisal roll will be provided (Sec. 26.01).**

Fri. March 31 •Last day for taxing units' second quarterly payment for the current year CAD budget (Sec. 6.06).

- Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses or children qualifying for Sec. 11.22 exemptions to pay second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031).

- Last day for homeowners or qualified businesses whose properties were damaged in a disaster area to pay first installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment notice and payment deadlines. (Sec. 31.032).

- 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).

Fri. 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 for qualifying local governments to submit completed applications to the Comptroller's office to receive disabled veteran's assistance payments for previous fiscal year (Local Gov't Code Sec. 140.011).

**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.**

Mon. April 3 **WE WILL MAIL RESIDENTIAL NOTICES THIS DATE**

Wed. April 5 **Appraisers will be in the office for taxpayer informals**  
Thru Fri. April 28<sup>th</sup>

- Fri. April 14      **Holiday (Good Friday)**
- Fri. April 15      •Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23).
- Mon. April 17      •Last day to key Personal Property
- Tue. April 18      •Run Personal Property Checks
- Fri. April 21      •Spool Personal Property Appraisal Notices
- Mon. May 1      •Last day for property owners to file these applications or reports with the CAD:
- Last day for property owners to file these applications or reports with the CAD:
    - Exemption applications for cemeteries, charitable organizations, private schools, nonprofit water and wastewater supply corporations and other non-profit 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).
    - 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-1 agricultural land, timberland, restricted-use timberland, recreational-park scenic land and public access airport property (Sec. 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);
      - °Request for proportionate taxing of a planned unit development property (Sec. 25.09);
      - °Request for separate listing of separately-owned standing timber and land (Sec.25.10);
      - °Request for separate listing of undivided interest (Sec.25.11);
      - °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 district (counties and municipalities, can choose to waive the estimate) (Sec. 26.01). A school district may use this certified estimate when preparing the notice to adopt the budget and tax rate (Education Code Sec. 44.004). (We will try to send ours Friday, April 28<sup>th</sup>.)**
- 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). (Personal Property)**

- Last day for property owners to file protest with ARB (or by 30<sup>th</sup> day after notice of appraised value is delivered, whichever is later) in connection with properties that are single-family residence homesteads; however, a property owner may file a protest before June 1 if the ARB has not approved the appraisal records (Sec. 41.44).
- May 1—14 • *Period to file resolutions with chief appraiser to change CAD finance method (Sec. 6.061).*
- May 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) can't be in legal portion of the paper and must be quarter size page or larger.*
- Beginning of time period when taxing units must notify delinquent taxpayers that taxes becoming delinquent on July 1 will incur additional penalty for attorney collection costs at least 30 days and not more than 60 days before July 1. Period ends on June 1 (Sec. 33.07).
- Mon. May 8 **Tentative date for CAGI to mail Mineral and Industrial Notices**
- Thur. May 11 • 1<sup>st</sup> ARB Meeting; **PRESENT APPRAISAL RECORDS TO THE ARB** (Sec.25.22) Add certification to Appraisal Roll for submitting to the ARB
- Mon. May 15 • Last day for property owners to file renditions and property information reports if they requested an extension in writing. For good cause, the chief appraiser may extend this deadline an additional 15 days (Sec. 22.23).  
• Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to the ARB (Secs. 25.01, 25.22).
- Tue. May 16 • **2nd ARB Meeting**
- Fri. May 19 • 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).
- Wed. May 24 • Last day for chief appraiser to notify taxing units of change in CAD's finance Method (Sec. 6.061).
- Thur. May 25 • **3rd ARB Meeting**
- Mon. May 29 • **Holiday (Memorial Day)**
- Wed. May 31 • Last day for personal property protests to be filed\* per (Sec.41.44(a)(2)).
- **Last day for property owners to file protests with ARB (or by 30<sup>th</sup> day after the**

*the notice of appraised value is delivered, whichever is later) in connection with a property that is not a single-family residence homestead (Sec. 41.44(a)(2)). \**

**Note: A property owner may file a protest before June 1 if the ARB has not approved the appraisal records (Sec. 41.44).**

- 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 disabled or age 65 or older homeowners or disabled veterans and their surviving spouses or children qualifying for Sec. 11.22 to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homestead donated from charitable organizations (Sec. 31.031)
- Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay second installment on taxes (Sec.31.0332).
- Last day for property owner to file a protest with ARB in connection with properties that are single-family residence homestead of the ARB has not approved the appraisal records; otherwise the deadline to file a protest for single-family residence homestead is before May 1 or by the 30<sup>th</sup> day after notice of appraised value is delivered, whichever is later (Sec.41.44).
- Last day for religious organization that has been denied an 11.20 exemption because of the charter to amend the charter and file a new application or the 60<sup>th</sup> day after the date of notification of the exemption denial, whichever is later (Sec. 11.421).
- Last day for taxing unit to take official action to extend the number of days for aircraft parts to be exempt from taxation as freeport goods up to 730 days starting with the current tax year. (Sec. 11.251).

Tue. June 6 • 4<sup>th</sup>. ARB Meeting

Tue. June 13 • 5<sup>th</sup>. ARB Meeting

Mon. June 12 **Last day for Mineral and Industrial Protest**

Wed. Jun 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).

Fri. June 16 • Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units' unanimous approval. Period ends before Aug. 15 (Sec.6.061)

Tue. June 20 • 6<sup>th</sup> ARB Meeting

Tue June 27 •7th ARB Meeting

Thur. June 30

- Last day to pay second half of split payment for taxes imposed last year (Sec. 31.03).
- Last day for taxing units' third quarterly payment for CAD budget for the current year. (Sec. 6.06).
- Last day to form a taxing unit to levy property taxes imposed last year (Sec. 26.12).
- Last day for taxing units to adopt local option percentage homestead exemptions (Sec. 11.13).
- 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 60<sup>th</sup>. day after the date of notification of the exemption denial, whichever is later) (Sec. 11.422).

Mon. July 3

- Date that delinquent taxes incur total 12 percent penalty (Sec. 33.01).
- A Taxing unit or CAD may provide that taxes that become delinquent on or after February 1, of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or CAD or another unit has contracted with an attorney to enforce the collection of delinquent taxes (Sec. 33.07).

**NOTE:** Taxing units and CADs that have imposed the additional penalty for collection costs under Sec. 33.07 may provide for an additional penalty for attorney collection costs of taxes that become delinquent on or after June 1 under Secs. 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04 or 42.42. The penalty is incurred on the first day of the 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 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 the allocated market value (Secs. 24.35, 24.36).

Tue. July 4 •Holiday (Independence Day)

Thur. July 6

- 7<sup>th</sup>. ARB meeting (for CAGI & Clean up date)  
ARB approve appraisal records, but may not, 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 of properties not under protest (Sec. 41.12).

Thur. July 20 •Date ARB must approve appraisal records (ours will be July 6<sup>th</sup>. see above)

- Tue. July 25
- Last day for Texas Comptroller to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Sec. 24.38).
  - **Last day for Chief appraiser to certify the appraisal roll to each taxing unit (Sec. 26.01).**
- Wed. July 26
- **Run sales data to check for schedule changes Jan. 2017-July, 2017**
- Tue. Aug. 1
- 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 as soon as practical) (Sec. 26.04).
  - **Submit Reappraisal Plan to Jurisdictions in even number years.**
- PUBLISH PUBLIC NOTICE OF BUDGET HEARING (NO SMALLER THAN QUARTER OF PAGE)**
- Last day for disabled, 65 or older, or unmarried surviving spouse of disabled veteran homeowners to pay third installment on taxes (Sec. 31.031).
  - Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay third installment on taxes (Sec. 31.032)
  - Last day for property owners to apply for Sept. 1 inventory appraisal for the next year (Sec. 26.04).
- Mon. Aug 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 as soon as practical thereafter) (Secs. 26.04, 26.052).
- Mon. Aug 14
- Last day for CAD board to pass resolution to change CAD finance method, subject to taxing units' 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 the resolution to each taxing unit (Sec. 6.031).
- Tue. Aug. 15
- Deadline for Texas Comptroller to certify final PVS findings to Education Commissioner (Comptroller Rule Sec. 9.4317).
- Wed. Aug 30
- If a tax bill is returned undelivered to a taxing unit by the United States Postal Service, a taxing unit must waive penalties and interest if the taxing unit does not send another tax bill at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the CAD for the tax bill before Sept. 1 of the year in which the tax is assessed (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 the number and selection of directors (Sec. 6.031).
  - Date that taxable value of inventories may be determined at property owners written option (Sec. 23.12).
- Thur. Aug 31
- 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 the number and selection of directors (Sec. 6.031).
  - 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).
- Fri. Sept 1
- Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12).
  - Deadline for a county or city to either publish the property tax rate notice in a general circulation newspaper or mail it to each property owner and post the notice on its website (or 30<sup>th</sup> day after each applicable appraisal roll received, whichever is later) (Local Gov't Code Section 140.010).
- Mon. Sept. 4
- **Holiday (Labor Day)**
- Wed. Sept. 14
- Last day for CAD board to adopt CAD budget for the next year, 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).
- Fri. Sept. 29
- Last day for taxing units to adopt tax rate for the current year, or before the 60<sup>th</sup> 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 a new rate within five days of establishing rate (Sec. 26.05).
- Fri. Sept. 30
- Last day for taxing units' fourth quarterly payment for CAD budget for the

current year (Sec. 6.06).

**BEFORE GENERATING 2015 TAX STATEMENTS: ADD LATE RENDITION PENALTIES**

- Mon. Oct. 2
  - Date tax assessor mails tax bills for the year (or as soon as practical) (Sec. 31.01).
  - Chief Appraiser's Annual Report to the jurisdictions** \*\*\*
- Mon. Oct. 9
  - Holiday (Columbus Day)**
- Thur. Nov 30
  - First half of split payment of taxes is due on or before this date (Sec. 31.03).
- Thur. & Fri  
Nov. 23 & 24
  - Holiday (Thanksgiving)**
- Mon. & Tue  
Dec. 25 & 26
  - Holiday (Christmas)**
- Dec. 1-31
  - Time when appraisal office may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47).
- Tue. Jan. 2, 2018
  - Last day for taxing units' first quarterly payment for 2016 CAD budget. (Sec. 6.06).
  - Last day for taxing units to take official action to tax good-in-transit for the following tax year (Sec. 11.253).