

BLANCO CAD CALENDER

JANUARY 1

Date that the current year taxable values and qualification for certain exemptions determined (except for inventories appraised September 1.

Date a tax lien attaches to property to secure payments of taxes, penalties, and interest that will be imposed for the year Sec. 11:42, 23.01, 32.01.

Date rendition period begins: continues through April 15 Sec.22.23.

Date the members of the county appraisal district CAD board of directors begin two year term.

January 31, is last day for Chief Appraiser to deliver applications for special appraisal and exemptions requiring annual applications Sec. 11.44, 23.43.

February 1

Date that the current year taxes become delinquent if bill was mailed on or before January 10th. Rollback tax for change of use of 1-d-1 land becomes delinquent if bill was delivered to owner on or before January 10th, Sec 23.55, 23.76, 31.02.

February 15 is last day for the county collector to disburse motor vehicle, heavy equipment and manufactured housing inventory taxes from escrow accounts to taxing units Sec. 23.122, 23.1242, 23.125, 23.128.

February 28 is last day to request cooperative housing appraisal Sec 23.19.

APRIL 1

Last day for taxing unit's to pay second quarterly payment for the current year CAD budget sec 6.06.

Last day for disabled person or 65 or older homeowners or property owners with homes in a disaster area to pay second installments on home taxes Sec. 31.031, 31.032.

Last day for cities to report information of reinvestment zones and tax increment financing plans to the Comptroller's office Sec. 311.009.

Last day for qualified community housing development corporation to file a listing of property acquired or sold during the past year with the Chief Appraiser Sec 11.182.

April 15

This is the last day that property owners may file renditions and property information reports unless they request an extension for good cause. Property regulated by the Public Utility or Railroad commissions is excepted 22.23.

APRIL 30

Deadline for taxing units to adopt local-option percentage homestead exemptions 11.13. It is also the deadline for property owners to file the following applications or reports with the appraisal district:

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 the following types of special appraisal or notices to the Chief Appraiser that property no longer qualifies for 1-d or 1-d-1 agricultural land , timber land, recreational park scenic land and public access airport property Chapter 23.

MAY 1-31

Mail notice of appraised value and notices of denial of exemptions or special appraisal Sec. 6.025, 11.45, 23.44, 23.57, 23.79, 23.85, 23.95, 23.9805, 25.19.

Prepare appraisal records and submit to Appraisal Review Board Sec 25.01, 25.22.

The 31st is the last day for property owners to file a protest with the ARB Sec 41.44.

Last day for the taxing units to file challenges with the ARB or within 15 days after the ARB receives the appraisal records, whichever is later Sec 41.04.

Last day for disabled or 65 homeowners for property owners with homes in a disaster are to pay third installment on home taxes Sec. 31.031, 31.032.

Religious organizations which wish to amend their charters and file new application for Sec 11.20 must do so by this date or within 60 days if exemption denial.

JULY 1-31

July 1st is the date delinquent taxes incur total 12 percent penalty Sec.33.01.

20th is the date ARB must approve appraisal records, but may not do so if more than 5 percent of the total appraised value remains under protest Sec 41.12.

25th is the last day for chief appraiser to certify an appraisal roll to each taxing units assessor Sec.26.01.

31st Deadline for property owners to apply for a September 1 inventory appraisal for property taxes.

This is the last day for disabled and 65 or older homeowners Sec.31.031, or those whose homes are located in a designated disaster area and were damaged in the disaster Sec.31.032, to pay the final quarter installment of their homestead property taxes.

The tax assessor submits the appraisal roll to its governing body by this date or soon after.

AUGUST 8

All taxing units must publicize the effective tax rate, rollback rate, debt obligation schedule, unencumbered fund balances, expected revenue from the local option sales tax, county criminal justice mandate and transfer of department, function or activity information by this date or soon after.

31st This is the last day that a property owner may give a correct billing address to the appraisal district. Sec 33.011 b1 Address corrections must be submitted in writing. If the tax bill has not been sent to the correct billing address at least 21 days before the delinquency date, penalties and interest are waived. Taxing entities must adopt a tax rate by this date or soon after.

SEPTEMBER 2

Next year's taxable values of inventories may be determined as of this date, at property owner's option Sec. 23.12.

Last day taxing units may file resolutions with the CAD board of directors to oppose the board's proposed change in the Cad Method of Finance Sec.6.061.

Last day for property owner to give correct address to appraisal district in writing for tax bill; penalties and interest waived if bill not sent to correct address 21 day before delinquency date Sec.33.011.

16th Last day for CAD board to notify taxing units in writing if a proposal to change the method of finance by taxing units unanimous consent has been rejected Sec.6.061.

Last day for the CAD board of directors to adopt the next year's Cad budget, unless the district has changed its fiscal year Sec.6.06.

30th Last day for taxing units to make fourth quarterly payment for the current year's CAD budget Sec.6.06.

Last day for taxing units to adopt a current year tax rate, or no later than the 60th day after the chief appraiser certifies the appraisal roll to the unit. Failure to adopt by these required dates results in a taxing unit having to adopt the lower of its effective tax rate for this year or last year's tax rate. The unit's governing body must ratify the new rate within five days of establishing it.

OCTOBER 1

Date the tax assessors must mail tax bills or soon after Sec.31.01.

DECEMBER 2

2-31st Time when chief appraiser may conduct a mail survey to verify homestead eligibility Sec. 11.47

31st Last day for taxing unit's first quarterly payment for next year's CAD budget Sec.6.06.

