

Date	Appraisal Review Board	Property Owner	Central Appraisal District	Taxing Jurisdiction
January 1		Generally, appraisal date for property and qualification date for exempt property and organizations	Determination of values and exemption qualifications	Collection of prior year taxes
April 1	Appraisal review board training by the Comptroller	Deadline to file rendition statements for tangible personal property owned by businesses located in counties in which Freeport exemptions are allowed by any taxing unit (except for businesses regulated by the Public Utility Commission, Texas Railroad Commission, federal Surface Transportation Board, or Federal Energy Regulatory Commission)	Notices of appraised value to owners of single family residences (or as soon thereafter as practicable)	
April 15		Deadline to file rendition statements for tangible personal property owned by businesses not located in counties in which Freeport exemptions are allowed by any taxing unit to file a rendition statements for tangible personal property (except for certain regulated businesses as listed above)		
April 30		Filing deadline for exemption applications Deadline to file rendition statements for tangible personal property owned by businesses regulated by the Public Utility Commission, Texas Railroad Commission, federal Surface Transportation Board, or Federal Energy Regulatory Commission	Preliminary estimate of appraised values to taxing units	Receipt of estimated appraises values by taxing units

<p>May 1</p>		<p>Automatic extension to file rendition statements on written requests of owners of tangible personal property located in counties in which Freeport exemptions are allowed by any taxing unit</p>	<p>Notices of appraised value to all property owners (or as soon thereafter as practicable)</p>	
<p>May 15</p>		<p>Automatic extension to file rendition statements on written requests of owners of tangible personal property not located in counties in which Freeport exemptions are allowed by any taxing unit</p> <hr/> <p>Good cause extension to file rendition statements on written requests of owners of tangible personal property located in counties in which Freeport exemptions are allowed by any taxing unit and owners of businesses regulated by the Public Utility Commission, Texas Railroad Commission, federal Surface Transportation Board, or Federal Energy Regulatory Commission</p> <hr/> <p>Deadline to file notices of protest with ARB's (or 30 days after notices of appraised value delivered, whichever date is later)</p> <hr/> <p>Submission of appraisal records by chief appraiser to ARB (or as soon thereafter as practicable)</p>		

May 31		Good cause extension to file rendition statements on written requests of owners of tangible personal property not located in counties in which Freeport exemptions are allowed by any taxing unit and not a regulated business (as listed above)		
June-July	ARB hearings on taxpayer protests and taxing unit challenges		Notices of appraised value to owners of taxable tangible personal property (after all rendition deadlines)	
July 20	Completion of substantially all timely filed protest hearings by ARB's, submission of changes to appraisal records, and approval of appraisal roll (extensions permitted for counties with populations of at least 1 million)			
July 25			Certification of appraisal rolls by chief appraisers to taxing units	Receipt of certified appraisal rolls from chief appraisers
August 1				Submission of appraisal rolls and certification of collection rate estimates to governing bodies of taxing units
August 7				Deadline for taxing units to calculate and publish tax rates (effective and rollback rates with explanations)

September 1				Publication of notices of proposed tax rates and public hearings required for tax increases
September 30				Deadline for governing bodies of taxing units to adopt tax rates for the current tax year
October 1				Tax bills mailed (or as soon thereafter as practicable)
December 29		90 days after the tax rate adoption deadline for voters to petition to "roll back" a tax rate exceeding the RTR (except for school districts)		
February 1, following year		Delinquency date for prior year taxes (penalties and interest incurred)		