

MESSAGE FROM OUR STATE ATTORNEY

Legal Corner – Article PROPERTY TAX DEADLINES



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think about property valuations, exemptions and designations and the various deadlines related to each.

The Texas property tax system has four main phases or sets of functions that occur within certain dates: appraisal, equalization, assessment and collection. Below I have set out the dates and activities that typically occur

within each phase of the Tax Calendar. (For property owners the Appraisal Phase and Equalization Phases are critical for timely claiming exemptions and certain designations.)

When in doubt about a deadline, I suggest you contact your county's appraisal district and ask questions and/or go online and re-

view the Texas State Comptroller's website - <https://comptroller.texas.gov/taxes/property-tax/basics.php>. The Comptroller's website is very informative. Just don't miss a deadline!

Philip J. Hundl is State Attorney for the K.J.T. and a shareholder in the law firm of Wadler, Perches, Hundl & Kerlick with offices in Wharton, El Campo and Richmond, Texas. State Attorney's note: The information in this column is not intended as legal advice but to provide a general under-

standing of the law. Readers with legal problems, including those whose questions are addressed here, should consult attorneys for advice on their particular circumstances. Submit your questions for this column via email to phundl@wphk-law.com or via U.S. Mail to Wadler, Perches, Hundl & Kerlick, Philip J. Hundl, KJT State Attorney c/o KJT Legal Column, 101 W. Burleson Street, Wharton, Texas 77488 or at www.wphk-law.com.

I hope everyone had a Very Merry Christmas and Happy New Year! I wish everyone a prosperous and blessed 2019. For me, Spring is the time of year to

Appraisal Phase (Jan. 1 through May 15)

Jan. 1 – April 30 Property is appraised and exemption applications are processed

April – May 1 Notices of appraised value are sent

May 15 Appraisal record prepared and submitted to the ARB

Equalization Phase (May 15 through July 25)

May 15 – July 20 Protests and challenges are heard and determined

July 20 Appraisal records are approved

July 25 Appraisal roll is certified

Assessment Phase (July 25 through Oct. 1)

July 25 Appraisal roll received by taxing units

July 25 – Sept. 30 Tax rates are adopted and taxes are levied (calculated)

Oct. 1 Tax bills begin to be sent to taxpayers

Collection Phase (Oct. 1 through Jan. 31)

Oct. 1 – Jan. 31 Current taxes are collected

Feb. 1 Penalties and interest begin to accrue

July 1 Additional penalties may be added for legal costs