

**LUBBOCK CENTRAL APPRAISAL DISTRICT
2024 CALENDAR**

FURNISHED TO BOARD OF DIRECTORS & ENTITIES

- JANUARY**
- 1 - Date which determines 2024 taxable value and exemption status; a tax lien attaches to property to secure payment of taxes, penalties, and interest ultimately imposed for the year
 - Holiday-New Year's Day
 - 14 - Publication of rendition, market value, open space notices
 - Notice of communication in electronic format
 - 25 - Monthly collection reports to entities (contract and statutory date 25th)
 - 25 - Regular Appraisal Review Board meeting
 - 31 - Comptroller certifies preliminary school district taxable value from 2023 Property Value Study to Texas Education Agency (Code date before February 1)
 - Deadline for chief appraiser to deliver applications for productivity valuation and exemptions requiring annual application
 - Regular Board of Directors' meeting
- FEBRUARY**
- 1 - Delinquency date for 2023 taxes
 - Begin review of Comptroller's ratio study (even numbered years)
 - Electronic Property Transaction Submission to PTAD
 - First day we are allowed to mail 33.11 notices to delinquent personal property accounts stating that an additional penalty to defray the costs of delinquent tax collection will be imposed on April 1st
 - Mail 33.11 notices
 - 18 - Publication of rendition, market value, open space notices
 - 23 - Monthly collection reports to entities (contract and statutory date 25th)
 - 28 - Last day we are allowed to mail 33.11 notices to delinquent personal property accounts stating that an additional penalty to defray the costs of delinquent tax collection will be imposed on April 1st
 - Regular Board of Directors' meeting
 - 29 - Regular Appraisal Review Board meeting
- MARCH**
- 11 - Deadline for school and appraisal districts to file protest petitions of preliminary 2023 Property Value Study Results
 - 15 - Monthly collection reports to entities (contract and statutory date 15th)
 - 27 - Regular Board of Directors' meeting
 - 28 - Regular Appraisal Review Board meeting
 - 29 - Holiday-Good Friday
 - 31 - Last day for taxing units' second quarterly payment for their share of 2024 Appraisal District budget
- APRIL**
- 1 - 2023 delinquent personal property taxes incur additional penalty to defray the cost of delinquent collections (statutory date 1st)
 - Mail 25.19 Appraisal Notices for single-family residential properties and all other real property

APRIL

- 2 - Publication of Notice of Protest procedures
 - Informal hearings begin
- 15 - Monthly collection reports to entities (contract and statutory date 15th)
 - Last day for property owners to file renditions, information reports and decreased value reports without extension (statutory date April 15th)
 - Deadline for rendition extensions granted, except for regulated utility and mineral properties (Sec. 22.23(b))
- 24 - Regular Board of Directors' meeting
- 30 - Deadline for property owners to file the following applications or reports with the chief appraiser: (statutory date April 30th)
 - Exemption applications
 - Notice that entitlement has ended for an exemption not requiring annual application
 - Applications for productivity valuation including agricultural-use and open-space land
 - Notice that eligibility for open-space valuation has ended or that a change in the category of agricultural-use has occurred
 - Request for separate listing of separately owned land and improvements
 - Request for separate listing of unit in a condominium
 - Request for separate listing of undivided interests
 - Request for joint taxation of separately owned mineral interests
 - Last day to file for "tangible personal property transported outside the State" (Freeport-Sec. 11.251, Application-11.43(d))
 - Last day for taxing units to adopt local-option percentage homestead exemptions (Sec. 11.13)
 - Chief Appraiser delivers "Estimate of Total Taxable Value" to each taxing entity

MAY

- 1 - First day we are allowed to mail 33.07 notices to delinquent taxpayers that an additional penalty to defray the costs of delinquent tax collection will be imposed on July 1
 - Month Comptroller hears protests of 2023 Property Value Study
 - Publication of Notice of Protest procedures
 - Publication of Notice to File Tax Deferral Affidavit for Disabled Homeowners & Over-65 Homeowners
 - Chief Appraiser submits appraisal records to the Appraisal Review Board
 - Appraisal Review Board hearings begin
- 2-3 - Appraisal Review Board hearings
- 6 - Request rate information from school districts with June 30 fiscal year end (26.04(e))
- 6-10 - Appraisal Review Board hearings
- 10 - Mail 33.07 notices
- 13-17 - Appraisal Review Board hearings
- 15 - Monthly collection reports to entities (contract and statutory date 15th)
 - 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. 41.44). (Statutory date May 15)
- 20-24 - Appraisal Review Board hearings
- 27 - Holiday-Memorial Day

- MAY**
- 28-31 - Appraisal Review Board hearings
 - 29 - Regular Board of Directors' meeting
 - 31 - Last day we are allowed to mail 33.07 notices to delinquent taxpayers that an additional penalty to defray the costs of delinquent collections will be imposed on July 1st
 - Deadline for taxing unit to file challenge petition with the Appraisal Review Board (or within 15 days after the chief appraiser submits appraisal records to the Appraisal Review Board, whichever is later)
- JUNE**
- 3-7 - Appraisal Review Board hearings
 - 3 - Send calculated rates to school districts with June 30 fiscal year end
 - 10-14 - Appraisal Review Board hearings
 - 14 - Chief Appraiser mails 2025 Proposed Budget to each taxing unit and each appraisal district board member (before June 15th)
 - Monthly collection reports to entities (contract and statutory date 15th)
 - 17-21 - Appraisal Review Board hearings
 - 24-28 - Appraisal Review Board hearings
 - 26 - Regular Board of Directors' meeting
 - 30 - Deadline for taxing units' third quarterly payment for their share of 2024 Appraisal District budget
- JULY**
- 1 - 2023 delinquent taxes incur additional penalty to defray the costs of delinquent collections (statutory date 1st)
 - 1 - Secretary of the Board of Directors' delivers to the presiding officer of the governing body of each taxing unit participating in the district written notice of date, time and location of the public hearing to consider the 2025 Proposed Budget
 - Publish notice of public hearing for 2025 Proposed Budget
 - 1-3 - Appraisal Review Board hearings
 - 4 - Holiday-Independence Day
 - 8-12 - Appraisal Review Board hearings
 - 10 - Request rate information from all taxing units (26.04(e))
 - Request information for Lubbock Truth-in-Taxation website
 - 15-16 - Appraisal Review Board hearings
 - 15 - Monthly collection reports to entities (contract and statutory date 15th)
 - 17 - Last day of Appraisal Review Board hearings
 - Appraisal Review Board approves at least 95% of 2024 appraisal records (Sec. 41.12)
 - 25 - Chief appraiser certifies appraisal rolls to each taxing unit (statutory date July 25)
 - 31 - Regular Board of Directors' meeting
 - Public hearing on 2025 Proposed Budget
- AUGUST**
- 1 - Deadline for Electronic Appraisal Roll Submission
 - Electronic Property Transaction Submission to PTAD
 - 2 - Send calculated rates to all taxing units
 - 7 - Publish notice of 26.17 property tax database
 - 15 - Annual collection reports to entities with 6/30 fiscal year end (contract and statutory date 8/30)
 - Monthly collection reports to entities (contract and statutory date 15th)

- AUGUST**
- 15 - Comptroller certifies final 2023 school district taxable values to the Commissioner of Education
 - 21 - Regular Board of Directors' meeting. Appraisal District Board of Directors adopt 2025 Budget. (statutory date September 15th)
 - Regular Board of Directors' meeting. Appraisal District Board of Directors adopt Reappraisal Plan. (even numbered years) (statutory date September 15)
 - 29 - Regular Appraisal Review Board meeting
- SEPTEMBER**
- 2 - Holiday-Labor Day
 - 13 - Monthly collection reports to entities (contract and statutory date 15th)
 - 15 - Taxing units' governing bodies adopt 2024 tax rates by this date (statutory date September 30 or 60 days after appraisal rolls are certified, whichever is later)
 - 25 - Regular Board of Directors' meeting
 - 26 - Regular Appraisal Review Board meeting
 - 30 - Deadline for taxing units' fourth quarterly payment for their share of 2024 Appraisal District budget
- OCTOBER**
- 1 - Deadline for Comptroller Property Value Reports
 - Mail 2024 tax statements
 - 15 - Annual collection reports to entities with 8/31 fiscal year end (contract and statutory date 10/31)
 - Monthly collection reports to entities (contract and statutory date 15th)
 - 30 - Regular Board of Directors' meeting
 - 31 - Regular Appraisal Review Board meeting
- NOVEMBER**
- 11 - Holiday-Veterans Day
 - 15 - Annual collection reports to entities with 9/30 fiscal year end (contract and statutory date 11/30)
 - 25 - Monthly collection reports to entities (contract and statutory date 25th)
 - 28 - Holiday-Thanksgiving
 - 29 - Holiday-Thanksgiving
- DECEMBER**
- 11 - Combined November/December Board of Directors' meeting
 - 12 - Combined November/December Appraisal Review Board meeting
 - 20 - Monthly collection reports to entities (contract date 25th)
 - Business Personal and Mobile Home Renditions mailed
 - 24 - Holiday-Christmas
 - 25 - Holiday-Christmas
 - 31 - Deadline for taxing units' first quarterly payment for their share of 2025 Appraisal District budget

*If the statutory date falls on a weekend or holiday the deadline will be the following business day.