**CALENDAR OF KEY EVENTS**

**2019 REAPPRAISAL**

**July 2018**

**Appraisal Review Board approves 2018 Appraisal Records on or before July 20th**

**Chief Appraiser Certifies 2018 Appraisal Roll to Taxing Units on or before July 25, 2018**

**Independence Day-MCAD**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

Print field cards, organize maps & pull cards for 1/3 Reappraisal of Forestburg, Goldburg, Montague

and Saint Jo ISD’s.

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Record possible changes on selected Business Personal Property Accounts that demonstrate change

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**August 2018**

**Begin 2019 Field Work for 1/3 Reappraisal**

**Review Ratio Studies-identify Key areas for Review**

**Integrate Pritchard & Abbott’s valuation into district’s CAMA system for contracted**

**Properties: Minerals, Industrial Personal Property, Utilities, and Special Use**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Record possible changes on selected Business Personal Property Accounts that demonstrate change

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**September 2018**

**Sept. 1-Statutory Appraisal Date for Certain Inventory Properties (Sec 23.12)**

**Labor Day-MCAD Closed**

**September 15-Statutory Deadline for the Board of Directors to Approve the 2019 Budget and the**

**2019-2020 Reappraisal Plan**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

September 1- Statutory appraisal date for certain inventory properties (Sec. 23.12)

Record possible changes on selected Business Personal Property Accounts that demonstrate change

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**October 2018**

**District mails 2018 Tax Statements for Contracted Taxing Units-Provide Customer Service**

**Support**

**Evaluate Progress of Field inspections: If necessary put more staff on appraisal work**

**Review Neighborhood Data**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Field inspection on selected Business Personal Property accounts that demonstrate

possible changes

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**November 2018**

**Thanksgiving Holiday-MCAD Closed**

**Review and Return Comptroller’s Clerical Error Report for Property Value Study**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

Field inspection review sales data

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Business Personal Property accounts that demonstrate possible changes

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**December 2018**

**Christmas Holiday-MCAD Closed**

**4th Quarter Board of Directors Meeting**

**4th Quarter Appraisal Review Board Meeting**

**Mail Business Personal Property Renditions**

**Preliminary documents submitted for Comptroller for MAP Review**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Mail Business Personal Property Renditions, Dealer Declarations, Heavy Dealer Declarations and Print Books to be used in the field

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**2019 REAPPRAISAL**

**January 2019**

**January 1- Statutory appraisal date for most categories of taxable property**

**Real Property Inventory applications mailed**

**Exemption Removal Letters Mailed**

**Agricultural Special Appraisal applications mailed to property owners where**

**deed transfer occurred in prior year and property previously had agricultural special appraisal**

**New Years Day-MCAD Closed**

**Martin Luther King-MCAD Closed**

**Receive Property Value Study from Comptrollers Property Tax Division**

**Comptroller’s field staff begins on site MAP document reviews and interviews**

**Begin receiving, processing, and review of real property renditions**

**Begin receiving, processing, and review of exemption applications**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

Reappraisal activities

Office review of sales data

***Commercial***

Reappraisal Activities

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Field inspection on selected Business Personal Property accounts that demonstrate

possible changes, process renditions

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**February 2019**

**Presidents Day-MCAD Closed**

**Complete business personal property field inspections**

**Begin model specification for Residential Mass Appraisal Model Systems**

**Begin Model for Commercial Mass Appraisal Model Systems**

***Residential***

Field inspection on new construction, remodeled, and demolished properties,

Begin Neighborhood Analysis for Market Analysis

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Field inspection on selected Business Personal Property accounts that demonstrate

possible changes

Begin working commercial vehicle registration list

Reappraisal Activities

Process Renditions

Vehicle Inventory Declarations Due

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**March 2019**

**Field Inspections Complete**

**Consider & implement conclusions and recommendations from the annual meeting with the**

**MCAD’s Agricultural Advisory Board**

**Analysis & Prep for final value edits**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

Review late sales

Prepare final ratios

Final Adjustments to Schedules

***Commercial***

Field inspection on new construction, remodeled and demolished properties

Final Adjustments to Schedules

***Business Personal Property***

Field inspection on selected Business Personal Property accounts that demonstrate

possible changes

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**April 2019**

**Begin budget prep for 2020**

**Finalize all Residential, Commercial & Business Appraisal Changes**

**Quality control for Real, Commercial & Business Personal Property Data**

**Complete 2019 Permit, Septic & Electric connects Inspections for 2019**

**April 15 Business Personal Property Rendition Deadline**

**April 30 Deadline to file for special appraisal or to file abatement application**

**Mail 2019 Reappraisal Notices (MCAD mails all notices at the same time)**

**Real and Personal Property Data to vendor for printing of appraisal notices**

**Target April 1, 2019-real property notices mailed**

**Target April 29, 2019- mineral notices mailed by Pritchard & Abbott**

**Preliminary Values to Taxing jurisdiction**

***Residential***

Finalize reappraisal process

***Commercial***

Finalize reappraisal process

***Business Personal Property***

Process Renditions

April 15 deadline for business personal property renditions to be filed with appraisal district.

April 30 deadline to file annual exemption applications including but not limited to Abatement, Freeport and Goods in Transit

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**May 2019**

**Supplemental Notices of Value Mailed (Sec 25.19)**

**Begin Informal Valuation Appeals**

**Memorial Day-MCAD Closed**

**Mail 2nd Notices to Taxpayer for Jurisdictions the CAD collects for**

**Statutory Deadline to file Appraisal Review Board (ARB) protest for 2019 value issues**

***Residential***

Informal discussion with property owners prepare for ARB

***Commercial***

Informal discussion with owners prepare for ARB

***Business Personal Property***

Process late renditions and informal discussions with property owners prepare for ARB

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**June 2019**

**Prepare Mass Appraisal Report**

**State mandated training of new and existing ARB members**

**Comptroller field staff begins providing recommendations for MAP review**

***Residential***

Informal value discussions with property owners

Prepare and present evidence at ARB hearings

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Informal value discussions with property owners

Prepare and present evidence at ARB hearings

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**July 2019 Starting 2020 Reappraisal**

**Independence Day-MCAD closed**

**Appraisal Review Board approves 2019 Appraisal Records on or before July 20th**

**Chief Appraiser Certifies 2019 Appraisal Roll to Taxing Units on or before July 25, 2019**

**Independence Day-MCAD**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

1/3 reappraisal are Bowie ISD, Alvord ISD, & Slidell ISD

Print field Cards, organize maps, & pull files

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Record Business Personal Property accounts that demonstrate

possible changes

ARB Hearings

Target July 19, 2019 ARB meeting

July 25, 2019 Deadline to certify appraisal roll to taxing units

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**August 2019**

**Begin 2020 Field Work for 1/3 Reappraisal**

**Review Ratio Studies-identify Key areas for Review**

**Integrate Pritchard & Abbott’s valuation into district’s CAMA system for contracted**

**Properties: Minerals, Industrial Personal Property, Utilities, and Special Use**

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**September 2019**

**Sept. 1-Statutory Appraisal Date for Certain Inventory Properties (Sec 23.12)**

**Labor Day-MCAD Closed**

**September 15-Statutory Deadline for the Board of Directors to Approve the 2020 Budget**

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***Business Personal Property***

Field inspection on selected Business Personal Property accounts that demonstrate possible changes

Ownership and legal description data maintenance per recorded deeds, plats, and other legal documents,

filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**October 2019**

**District mails 2019 Tax Statements for Contracted Taxing Units-Provide Customer Service Support**

**Evaluate Progress of Field inspections**

**If necessary put more staff on appraisal work**

Taxing units Mail 2019 Tax Bills-Appraisal District available for phones & customer service

Comptrollers Annual Conference on Property Taxation-Austin,TX

***Residential***

Field inspection on new construction, remodeled, and demolished properties

Field inspection review sales data

***Commercial***

Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

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filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**November 2019**

**Thanksgiving Holiday-MCAD Closed**

**Review and Return Comptroller’s Clerical Error Report for Map Review**

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filed for record with the Montague County Clerk and the Montague County District Clerk offices.

**December 2019**

**Christmas Holiday-MCAD Closed**

**4th Quarter Board of Directors Meeting**

**4th Quarter Appraisal Review Board Meeting**

**Mail Business Personal Property Renditions**

***Residential***

Field inspection on new construction, remodeled, and demolished properties

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Field inspection on new construction, remodeled and demolished properties

***Business Personal Property***

Record Personal Property accounts that demonstrate possible changes

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