

# Upcoming Deadlines

## Ag/Wildlife

**Tax Code Sec 1.08 and Sec 23.54(d)**- the deadline to apply without a late penalty is April 30<sup>th</sup> or filed no later than midnight April 30<sup>th</sup>.

The Chief Appraiser may extend the filing deadline at the property owner's written request for "good cause" for not more than 60 days.

**Tax Code Sec 23.54(a) and Sec 41.12**- if a property owner misses a deadline, they may submit a late application if it is filed before the ARB approves the appraisal records for the year, which is usually in July.

If the application is approved, a penalty for filing late will be imposed.

**Tax Code Sec 23.54(d)**- This penalty will not be assessed to those late applications where the property owner requested an extension, and the extension was granted.

The penalty for filing late is equal to 10% of the difference between the tax if imposed at market value and the tax imposed at productivity value.

**Tax Code Sec 23.54(e) and Sec 23.541- Failure to File**: If a person does not file a valid application before the ARB approves the appraisal record, the land is ineligible for agricultural appraisal in that tax year.

## **Business Personal Property**

**Tax Code Sec 22.23-** BPP Rendition filing deadline date is April 15<sup>th</sup> or filed no later than midnight April 15<sup>th</sup>.

The Chief Appraiser may extend the filing deadline to May 15<sup>th</sup> at the property owner's written request. The Chief Appraiser may further extend the filing deadline an additional 15 days upon good cause shown in writing by the property owner.

**Tax Code Sec 22.28-** If a property owner misses a deadline, the Chief Appraiser shall impose a penalty in an amount equal to 10% of the total amount of taxes imposed on the property for that year.

The Chief Appraiser will send a notice of penalty to all who filed late or failed to file.

**Tax Code Sec 22.30-** The Chief Appraiser may waive the penalty imposed if it is determined that the person exercised reasonable diligence to comply with or has substantially complied with the filing requirements. A written request to waive the penalty, including supporting documents, must be sent to the Chief Appraiser before June 1<sup>st</sup> or no later than the 30<sup>th</sup> day after the date the person received notification of the imposition of the penalty, whichever is later.

For Ag/Wildlife and Business Personal Property renditions, "good cause" is commonly understood as "circumstances beyond the applicant's control, such as being ill or injured and not able to conduct normal business for a period that effectively prevents filing on time". Being out of town on business or vacation or simply forgetting about the filing deadline typically is not sufficient to show good cause.

## **Other Exemption applications**

The general deadline for filing an exemption application is before May 1<sup>st</sup>- however, there are exceptions.

### **Tax Code Sec 11.35- Temporary Exemption for Qualified Property**

**Physically Damaged by Disaster-** damage must be at least 15% damaged by a disaster in a governor-declared disaster area. The property owner must apply for the temporary exemption no later than 105 days after the governor declares a disaster area.