

## **What is happening in the month of January?**

The 2018 tax statements were mailed in October. If you have not yet received your tax statement you should contact our office.

The 2018 taxes should be paid on or before Thursday, January 31, 2019 to avoid penalties. Payments which are postmarked, put in our dropbox, or electronically processed by Certified Payments (see payment button on the homepage), on that date are considered on time.

January 1<sup>st</sup> is the assessment date for market values for the tax year. Thus values are assessed based on the condition of the property on that date. For example, an improvement which is under construction on January 1<sup>st</sup> is added to the tax roll at the percent of completion as of that date.

January 1<sup>st</sup> is the date that qualifications for certain exemptions are determined for the tax year. For example, a person who wants to qualify for the Homestead Exemption must own and be living in the home on January 1<sup>st</sup>.

Many business owners have been mailed Business Personal Property Rendition forms. If you have not yet received a rendition form, you can get one from our website, or by contacting our office. Business owners are required by State law to render business personal property that is used in a business or used to produce income. This property includes furniture and fixtures, equipment, machinery, computers, inventory held for sale or rental, raw materials, finished goods, and work in progress. The last day to file your rendition is April 15<sup>th</sup> annually. If you mail your rendition, it must be postmarked by the U.S. Postal Service on or before April 15<sup>th</sup>.

Our appraisers are in the discovery and data collection phase for the 2019 appraisal year. During this time, appraisers may be seen throughout the County in neighborhoods and commercial areas as they are measuring new residential or commercial construction, reviewing and updating characteristics of existing construction and/or land parcels, and reviewing, updating, or adding inventory of present or new businesses. Aerial imagery and analysis tools are utilized to assist in staff efficiency, and ensure proper valuations and equitable results during the assigned/limited time for this phase. This process requires collection and analysis of three types of data: General data, which affect values on regional or neighborhood levels; specific data, about the site and improvements of a property; and comparative data, which regards recent sales, cost, and income information for similar properties.

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