

# PERSONAL PROPERTY INFORMATION BULLETIN 2026

The Texas Legislature, enacted Senate Bill 340, which REQUIRES that renditions be completed and returned to our office not later than **April 15, 2026**. The deadline will be extended to May 15th, if our office receives a written request by no later than April 15th.

Under Section 22.01 of the Tax Code, a person SHALL render for taxation ALL tangible personal property used for the production of income THAT THE PERSON OWNS OR MANAGES AS A FIDUCIARY on January 1, 2025. Section 22.28 REQUIRES the chief appraiser to impose **A PENALTY OF 10% OF THE TOTAL TAXES IMPOSED ON THE PROPERTY IF IT IS NOT RENDERED**. Section 22.29 mandates an additional 50% penalty for any fraudulent report, alteration of documents, or concealment of evidence requested.

## **WHAT IF I BELIEVE THAT MY VALUE IS INCORRECT?**

Property owner who disagrees with the value established by the Appraisal District may protest to the Appraisal Review Board (ARB). The ARB is an impartial body of 5 citizens which has the general responsibility to review appraisal records for correctness and also to hear protests from taxpayers who file a written protest on time. This written protest must include the owner's identity and address, the identity of the property being protested and an indication of what you are dissatisfied with.

## **MUST I SEE THE ARB?**

It is often possible for issues to be resolved with the GCAD staff without having to appear before the ARB. Questions can be answered by phoning GCAD's Personal Property Section at (432) 758-3263

If an appointment with the ARB is necessary, you will be notified at least 15 days in advance of the time they have scheduled for your hearing. At the ARB hearing, the property owner normally presents his/her evidence first. After the Appraisal District's position is presented, the property owner may present rebuttal evidence. Generally, the property owner filing the protest has the burden to support the appeal. When the ARB has heard all testimony, it may make its decision immediately or postpone the decision to a later date. PROTEST must be in written form.

## **MY TAXABLE VALUE IS SET, WHAT'S NEXT?**

Once the appeals process is complete and the governing bodies of the local jurisdictions have adopted their tax rates, the next step in the property tax cycle is paying your taxes.

## **WHO COLLECTS MY TAXES?**

The Gaines County Appraisal District is responsible for collecting all the taxes in the county. The GCAD mails out tax statements in October and the taxes become delinquent if not paid by February 1. Taxes that are unpaid on February 1 receive an additional penalty and interest charge that is added to the original tax amount.

## **FACTS TO REMEMBER:**

Only the taxing jurisdictions have control over tax RATES, not GCAD or the ARB.

Only the ARB (or GCAD during certain time periods) can order changes which affect the amount of taxes owed.

An IRS 5.C# Exemption does not entitle one to be exempt from local property taxes. Application must be made to GCAD.

The Texas Property Tax Code does not allow taxes to be prorated, even though your business closed or was sold during mid-year.

It is your responsibility to make sure that your property is listed correctly on our records along with your correct name and address.

For more information you can contact the Gaines County Appraisal District at 302 SE Ave B, Seminole, Texas 79360 or (432) 758-3263