

March 12, 2026

Updated information from Matagorda County Appraisal District (Bay City, Texas) –

This press release highlights some property tax basics that may assist you in understanding the big picture of property taxes and what part of that picture the appraisal district is responsible for. Many parties play a role in administering the property tax system; including property owners, appraisal districts, Appraisal Review Boards, local taxing jurisdictions, tax assessor-collectors, and the State Comptroller's office.

Property owners, whether residential or business, pays taxes and have a reasonable expectation that the taxing authorities administer the taxing process fairly. **Appraisal districts** are responsible for appraising the total market value of property within their district each year and can answer questions about local appraisal processes, exemption administration, agricultural appraisal and the protest process. **Appraisal Review Boards (ARBs)** are boards of local citizens that hear & determine disputes between property owners and appraisal districts about a property's taxability and value. **Local taxing jurisdictions**, including school districts, counties, cities and special purpose districts, decide how much money they need each year to provide public services, and they set their property tax rates according to those budgets. Therefore, taxing jurisdictions can answer questions about tax rates and tax bills. Matagorda County has 23 taxing jurisdictions that set tax rates and collect property taxes to provide local services such as schools, streets, roads, police and fire protection, etc. The **Matagorda County Tax Assessor-Collector** collects property taxes for the taxing jurisdictions in our county and then transfers the appropriate amounts of tax collected to each taxing jurisdiction, so the tax office can answer questions about tax bills and the status of tax payments. The **State Comptroller's** role (PTAD) is primarily limited to monitoring services. At least once every two years PTAD conducts a property value study for each school district for school funding purposes. PTAD also performs Methods and Assistance Program (MAP) reviews of all appraisal districts every two years to audit their compliance with Tax Code and law in the areas of governance, taxpayer assistance, operating procedures, and appraisal standards, procedures and methodologies.

The Texas property tax system has four main phases that occur within certain dates:

1. Appraisal Phase (Jan. 1 through May 15)
 - a. Jan. 1 – April 30: Appraisal districts appraise property and process exemption applications.
 - b. April – May 1: Appraisal districts send notices of appraised value to property owners.
 - c. May 15: Appraisal districts prepare the appraisal record and submit it to the ARB.
2. Equalization Phase (May 15 through July 25)
 - a. May 15 – July 20: ARBs hear and determine protests and challenges.
 - b. July 20: ARBs approve the appraisal records.
 - c. July 25: Appraisal districts certify the appraisal roll.
3. Assessment Phase (July 25 through Oct. 1)
 - a. July 25: Taxing jurisdictions receive the appraisal roll from appraisal districts.
 - b. July 25 – Sept. 30: Taxing jurisdictions adopt tax rates and calculate taxes.
 - c. Oct. 1: Tax collectors begin sending tax bills to taxpayers.
4. Collection Phase (Oct. 1 through Jan. 31)
 - a. Oct. 1 – Jan. 31: Tax collectors collect current taxes.
 - b. Feb. 1: Penalties and interest begin accruing on delinquent taxes.
 - c. July 1: Tax collectors may add additional penalties for legal costs associated with attempts to collect tax payments.

New and updated information regarding property valuation and how you can protest your property value has been compiled by Matagorda County Appraisal District and is available now to assist taxpayers. You can contact us about any property valuation issues with full confidence that we will provide the most complete, accurate and up-to-date information available to assist you. Please do not hesitate to call our office at 979-244-2031 or email us at mcad@co.matagorda.tx.us. Our staff will be happy to assist you with any questions you may have. We also encourage our property owners to register on our online taxpayer portal (<https://portal.matagorda-cad.org>), and those who have been authorized to represent a property owner in property tax matters to register on our online agent portal (<http://agentappeals.matagorda-cad.org>). Through these portals you can enroll in electronic communications for convenient document sharing with our office, including fully online protesting for all accounts.

Katharine McGee, Chief Appraiser