

**79-1467. Transmission of completed personal property appraisals to county clerk, when; contents.** Commencing on January 1 of each year, the county or district appraiser shall transmit the taxable personal property appraisals to the county clerk continually upon the completion thereof. Upon completion of transmission of such appraisals to the county clerk, on or before June 15 each year, the county or district appraiser shall deliver a document certifying that such appraisals constitute the complete appraisal rolls for personal property except for personal property which may be subject to investigation and valuation pursuant to law or personal property which may have escaped appraisal in any year, in which cases the appraiser shall transmit to the clerk, upon completion, the appraisals of such property and the clerk shall add the same to the taxable personal property roll at such time.

The taxable personal property roll shall consist of all personal property appraisals completed by the county or district appraiser.

The exempt personal property roll shall include all personal property appraisals completed by the county or district appraiser on personal property that is exempt from ad valorem taxation and is required to be listed with the county or district appraiser.

All transmissions required by this section may be made electronically.

**History:** L. 1982, ch. 391, § 14; L. 1985, ch. 315, § 2; L. 1987, ch. 377, § 1; L. 1992, ch. 282, § 6; L. 1994, ch. 71, § 2; April 7.