

**79-1466. Transmission of completed real property appraisals to county clerk, when; contents.**

Commencing on January 1 of each year, the county or district appraiser shall transmit the taxable real property appraisals and the exempt real 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 of each year, the county or district appraiser shall deliver a document certifying that such appraisals constitute the complete appraisal rolls for real property.

The taxable real property appraisal roll shall consist of all real property appraisals which in aggregate list all taxable land and improvements located within the county.

The exempt real property appraisal roll shall consist of all real property appraisals which in aggregate list all exempt land and improvements located within the county.

All transmissions required by this section may be made electronically.

**History:** L. 1982, ch. 391, § 13; L. 1992, ch. 282, § 5; L. 1994, ch. 71, § 1; April 7.