

APPENDIX 1

2006 Planning Calendar

May _____	Mailing of notices of appraised value by chief appraiser.
May 15	Deadline for submitting appraisal records to ARB.
June 7	Deadline for chief appraiser to certify an estimated taxable value if school district changed to a July 1 fiscal year.
July 15	Deadline for commissioner of education to send notice to school districts required to equalize wealth.
July 20	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to school districts.
_____	Certification of anticipated collection rate by assessor-collector.
_____	Calculation of rollback tax rate.
_____	72-hour notice for meeting (Open Meetings Notice).
_____	Meeting of school board to decide on public meeting date on budget and proposed tax rate. The school board votes on a proposed tax rate that will be published in the notice for the public meeting.
_____	NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE published 10 to 30 days before public meeting. Post proposed budget summary on district's Web site.
_____	72-hour notice for public meeting (Open Meetings Notice).
_____	Public meeting on budget and proposed tax rate. School board may adopt budget and tax rate after the public meeting. Or, the board may adopt the budget and wait to adopt the tax rate. If the board waits to adopt the tax rate, continue with the next step.
_____	72-hour notice for meeting at which governing body will adopt tax rate (Open Meetings Notice).
_____	Meeting to adopt tax rate. School districts subject to an equalized wealth notice must wait to adopt a tax rate until the commissioner of education certifies that the wealth is equalized [Education Code Section 41.004(c)]. School district must adopt tax rate before September 30 or 60 days after receiving certified appraisal roll, whichever date is later.