

APPENDIX 1:

# 2011 Planning Calendar for School Districts

Date	Activity
April – May	Mailing of notices of appraised value by chief appraiser.
April 30*	The chief appraiser prepares and certifies to the assessor for each school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit. The chief appraiser assists each school district in determining values of property in that taxing unit for the taxing unit's budgetary purposes.
May 15**	Deadline for submitting appraisal records to ARB.
July 15	Deadline for commissioner of education to send notice to school districts required to equalize wealth.
July 20 (Aug. 31)	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units.
7/25-7/29/2011	Certification of anticipated collection rate by collector.
7/25 - 7/29/2011	Calculation of effective and rollback tax rates.
7/15/2011	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).
7/19/2011	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.
7/20 - 8/6/2011	<i>Notice of Public Meeting to Discuss Budget and Proposed Tax Rate</i> published 10 to 30 days before public meeting. Post proposed budget summary on district's website.
8/12/2011	72-hour notice for public meeting ( <i>Open Meetings Notice</i> ).
8/16/2011	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.
na	72-hour notice for meeting at which governing body will adopt tax rate ( <i>Open Meetings Notice</i> ).
na	Meeting to adopt tax rate. School districts subject to equalized wealth notice must wait to adopt a tax rate until the commissioner of education certifies that the wealth is equalized [Education Code § 41.004(c)]. School district must adopt tax rate by Sept. 29 or 60 days after receiving certified appraisal roll, whichever date is later.

\* Tax Code § 1.06 directs that if a date falls on a weekend, the deadline is extended to the following Monday. The deadline for certifying the estimated value is April 30, which in 2011 falls on a Saturday.

\*\* Tax Code § 1.06 directs that if a date falls on a weekend, the deadline is extended to the following Monday. The deadline for submitting appraisal records is May 15, which in 2011 falls on a Sunday.

Source: Texas Comptroller of Public Accounts, 2011.

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