

# 2015 Planning Calendar

## 2015 Texas ISD

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. 30*)	Deadline for ARB to approve appraisal records.
July 25*	Deadline for chief appraiser to certify rolls to taxing units.
◇	Certification of anticipated collection rate by collector.
◇	Calculation of effective and rollback tax rates.
◇ 8/6	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).
◇ 8/10	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.
◇ 8/14	<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 Web site.
◇ 8/20	72-hour notice for public meeting ( <i>Open Meetings Notice</i> ).
◇ 8/24	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.
◇ 9/11	72-hour notice for meeting at which governing body will adopt tax rate ( <i>Open Meetings Notice</i> ).
◇ 9/14	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 by Sept. 30 or 60 days after receiving certified appraisal roll, whichever date is later.

\*Tax Code Section 1.06 directs that if a date falls on a weekend, the deadline is extended to the following Monday.