

2021 PLANNING CALENDAR



COLLIN COLLEGE

<u>April - May</u>	Mailing of "Notices of Appraised Value" by Chief Appraiser.
<u>April 30</u>	The Chief Appraiser prepares and certifies to the Tax Assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
<u>May 15</u>	Deadline for submitting Appraisal Records to ARB.
<u>July 20 (Aug 30)</u>	Deadline for ARB to approve Appraisal Records.
<u>July 25</u>	Deadline for Chief Appraiser to certify Appraisal Rolls to each Taxing Unit.
<u>Aug</u>	Certification of anticipated collection rate by collector.
<u>07/25/21</u>	Calculation of Effective and Rollback Tax Rates.
	Publication of " Effective and Rollback Tax Rates, Statement and Schedules "; Submission to the Governing Body
<u>07/31/21</u>	72 Hour Notice for Meeting (Open Meetings Notice).
<u>08/03/21</u>	Meeting of Governing Body to Discuss Tax Rates. If proposed tax rate will exceed the Rollback Rate or the Effective Tax Rate (whichever is lower), take record vote and schedule Public Hearing.
<u>08/17/21</u>	Publication of the " Notice of Public Hearing on Tax Increase " This Notice is the first quarter-page notice in the newspaper and website, if available. Publish at least five days before Public Hearing.
<u>08/20/21</u>	72 Hour Notice for First Public Hearing (Open Meetings Notice).
<u>08/24/21</u>	Public Hearing
<u>08/24/21</u>	Meeting to Adopt 2021 Tax Rate.

Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day.
Advice of taxing unit legal counsel should be sought to determine how to fulfill the requirements of Section 140.010 Local Code (SB 1510).

**Copy of the Ordinance adopted by the Board of Trustees of the 2021 Tax Rate to the Tax
Office by: September 15, 2021.**