## **COLLIN COUNTY COMMUNITY COLLEGE DISTRICT**



April - May	Mailing of "Notices of Appraised Value" by Chief Appraiser.
April 30	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.
May 15	Deadline for submitting Appraisal Records to ARB.
July 20 (Aug 30)	Deadline for ARB to approve Appraisal Records.
July 25	Deadline for Chief Appraiser to certify Appraisal Rolls to each Taxing Unit.
Aug	Certification of anticipated collection rate by collector.
July 25, 2017	Calculation of Effective and Rollback Tax Rates.
08/03/17	Publication of "Effective and Rollback Tax Rates."
July 28, 2017	72 Hour Notice for Meeting (Open Meetings Notice).
August 1, 2017	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 two Public Hearings.
August 3, 2017	Publication of "Notice of Public Hearing on Tax Increase."  Quarter-Page Notice in newspaper, website, & TV (if available.) Published at least seven days before first Public Hearing.
August 7, 2017	72 Hour Notice for First Public Hearing (Open Meetings Notice).
August 10, 2017	First Public Hearing
	At least 7 days after publication of "Notice of Public Hearing on Tax Increase."
August 11, 2017	72 Hour Notice for Second Public Hearing (Open Meetings Notice).
August 15, 2017	<b>Second Public Hearing</b> May not be earlier than 3 days after first Public Hearing. Schedule and announce meeting to adopt tax rate three to fourteen (3 - 14) days from this date.
August 15, 2017	Publication of "Notice of Tax Revenue Increase."  Quarter-Page Notice in newspaper, website, & TV (if available.) Published at least seven days before meeting to vote on tax rate.
August 18, 2017	72 Hour Notice for meeting at which governing body will adopt Tax Rate (Open Meetings Notice).
August 22, 2017	Meeting to Adopt 2017 Tax Rate.  Schedule meeting three to fourteen (3 to 14) days <u>after</u> second Public Hearing. Taxing Unit must adopt tax rate before September 30 or 60 days after receiving Certified Appraisal Roll,

If an entity proposes a property tax rate that exceeds the lower of the Effective Tax Rate or the Rollback Tax Rate, two Public Hearings must be held before adopting the Proposed Tax Rate.

whichever is later.

Please provide a copy of your Ordinance adopting your 2017 Tax Rate by September 20, 2017.