



COLLIN COUNTY COMMUNITY COLLEGE DISTRICT

<u>April - May</u>	Mailing of "Notices of Appraised Value" by Chief Appraiser. 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>April 30</u>	
<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>July 25</u>	Calculation of Effective and Rollback Tax Rates.
	Publication of " Effective and Rollback Tax Rates, Statement and Schedules "; Submission to the Governing Body
<u>August 2</u>	72 Hour Notice for Meeting (Open Meetings Notice).
<u>August 6</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 two Public Hearings.
<u>August 9</u>	Publication of the " Notice of Public Hearing on Tax Increase " This Notice is the first quarter-page notice in the newspaper and on TV and website, if Publish at least seven days before first Public Hearing.
<u>August 13</u>	72 Hour Notice for First Public Hearing (Open Meetings Notice).
<u>August 16</u>	First Public Hearing
<u>August 17</u>	72 Hour Notice for Second Public Hearing (Open Meetings Notice).
<u>August 21</u>	Second Public Hearing 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.
<u>August 21</u>	Publication of " Notice of Tax Revenue " at least seven days before meeting to vote on tax rate. This is the second quarter-page notice in newspaper before meeting and published on TV and Website, if available.
<u>August 24</u>	72 Hour Notice for Meeting at which Governing Body will Adopt Tax Rate (Open Meeting
<u>August 28</u>	Meeting to Adopt 2018 Tax Rate. Schedule meeting three to fourteen (3 to 14) days after second Public Hearing. Taxing Unit must adopt tax rate before September 30 or 60 days after receiving Certified Appraisal Roll, whichever is later.
<u>Noon on September 19</u>	Deadline to submit the Tax Rate Ordinance to the Collin County Tax Office.

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).

**Please provide a copy of the Ordinance adopting the 2018 Tax Rate to the Tax Office by
Noon on September 19, 2018.**