

2014 Planning Calendar

WEBB COUNTY

Date: 08/11/2014 08:53 AM

Date	Activity
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 rolls to taxing units.
August 11, 2014	Certification of anticipated collection rate by collector.
August 11, 2014	Calculation of effective and rollback tax rates.
August 8, 2014	Publication of effective and rollback tax rates, statement and schedules; submission to governing body. <i>(Publication is not required by counties following SB1510 requirements. **)</i>
August 8, 2014	72-hour notice for meeting <i>(Open Meetings Notice)</i> .
August 11, 2014	Meeting of governing body to discuss tax rate; if proposed rate tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
August 15, 2014	Notice of Public Hearing on Tax Increase is the first quarter-page notice in newspaper and on TV and website, if available, published at least seven days before public hearing. <i>(Not required by counties following SB1510 requirements. **)</i>
	<i>Counties following SB1510 requirements must publish their Notice of Property Tax Rates by September 1. **</i>
August 22, 2014	72-hour notice for public hearing <i>(Open Meetings Notice)</i>
August 25, 2014	Public hearing.
September 5, 2014	72-hour notice for second public hearing <i>(Open Meetings Notice)</i>
September 8, 2014	Second public hearing (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
September 12, 2014	Notice of Tax Revenue Increase published before meeting*** to adopt tax rate is the second quarter-page notice in newspaper before meeting and published on TV and website (if available, at least seven days before meeting). <i>(Not required by counties following SB1510 requirements. **)</i>
September 19, 2014	72-hour notice for meeting at which governing body will adopt tax rate <i>(Open Meetings Notice)</i>
September 22, 2014	Meeting to adopt tax rate. Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later.
September 29, 2014	County tax assessors publish on their website a 5 year summary of the tax rates for each taxing unit fully or partially located within the county.

*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 SB1510.

***Advice of taxing unit legal counsel should be sought to determine which approach to take in notifying the public of the meeting at which the governing body will vote on the tax rate.