

2015 Planning Calendar

WEBB COUNTY

Date: 07/27/2015 09:07 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.
July 27, 2015	Certification of anticipated collection rate by collector.
July 27, 2015	Calculation of effective and rollback tax rates.
July 27, 2015	Submission of effective and rollback tax rates to governing body.
July 24, 2015	72-hour notice for meeting (<i>Open Meetings Notice</i>).
July 27, 2015	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.
	Publish the Notice of Property Tax Rates by September 1. Notice must also be posted on the county's website.**
August 7, 2015	72-hour notice for public hearing (<i>Open Meetings Notice</i>)
August 10, 2015	Public hearing.
August 21, 2015	72-hour notice for second public hearing (<i>Open Meetings Notice</i>)
August 24, 2015	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 11, 2015	72-hour notice for meeting at which governing body will adopt tax rate (<i>Open Meetings Notice</i>)
September 14, 2015	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.
	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 Sec.140.010 Local Gov. Code.