

APPENDIX 1:

2006 Planning Calendar

(Taxing Unit Other Than Small Taxing Unit or Water District)

May _____	Mailing of notices of appraised value by chief appraiser.
May 15	Deadline for submitting appraisal records to ARB.
July 20	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units.
_____	Certification of anticipated collection rate by collector.
_____	Calculation of effective and rollback tax rates.
_____	Publication of effective and rollback tax rates, statement and schedules; submission to governing body.
_____	72-hour notice for meeting (Open Meetings Notice).
_____	Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
_____	Notice of Public Hearing on Tax Increase is the first quarter-page notice in newspaper and on TV and Web site, if available, published at least seven (7) days before public hearings.
_____	72-hour notice for public hearing (Open Meetings Notice).
_____	Public hearing.
_____	72-hour notice for second public hearing (Open Meetings Notice).
_____	Second public hearing; schedule and announce meeting to adopt tax rate 3-14 days from this date.
_____	Notice of Vote on Tax Rate published before meeting* to adopt tax rate is the second quarter-page notice in newspaper before meeting and published on TV and Web site (if available, at least seven (7) days before meeting).
_____	72-hour notice for meeting at which governing body will adopt tax rate (Open Meetings Notice).
_____	Meeting to adopt tax rate. Meeting is 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.

*S.B. 18 may be interpreted as requiring one or two notices of vote on a tax rate. Either interpretation is reasonable and 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.