

2014-2015 PLANNING CALENDAR

- July 10 72- Hour notice for CC Meeting on July 14
- July 14 Commissioners Court Meeting
CC receives budget requests from budget coordinator as presented by elected officials and department heads
- July 24 72- Hour notice for CC Meeting (on Monday, July 28, which may continue to 29th)
- July 25 Deadline for Chief Appraiser to Certify Rolls to Taxing Units (see: 26.01 T.C.)
- July 25 72- Hour notice for CC Meeting (on Wednesday, July 30th)
- July 28 Commissioners Court Meeting (may continue to 29th)
Commissioners Court Budget Workshop, anticipated collection rate, calculates effective rate and tax rates by Tax Assessor/Collector.
- July 30 Special Called Commissioners Court Meeting, (may continue to 31st)
Continue Budget Workshop, Certification of Anticipated Collection Rate by Tax Assessor/Collector Calculation of Effective and Rollback Tax Rates by Tax Assessor/Collector
- Aug. 07 (Or as soon thereafter as practicable) Notice of Effective and Rollback Tax Rates, Statement and Schedules; by Tax Assessor/Collector
- Aug. 07 72- Hour notice for CC Meeting on Aug. 11
- Aug. 11 CC regularly scheduled meeting to conduct regular business. Budget issues and tax rate discussion will be addressed at Special Called CC meeting on August 18th)
- Aug. 14 72- Hour notice for Special Called CC Meeting on Aug. 18
- Aug. 18 Special Called CC Meeting 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 hearings: Auditor & Tax Assessor/Collector present to Commissioners Court the following:**
- 1. Effective Tax Rate, Roll Back Rate and Calculation Methods**
 - 2. M & O obligations**
 - 3. Debt Obligations**
 - 4. Amount of increase based on Effective Tax Rate**

- Aug. 21** Notice pursuant to Section 140.010, L.G.C. in newspaper and on Web Site. Use the 114.010 (d) form if proposed tax rate does not exceed the lower of the effective rate or the rollback rate. Use the 114.010 (e) form if proposed tax rate exceeds the lower of the effective rate or the rollback rate. Notice must be published at least 7 days before the first Public Hearing. Notice at least a quarter page, headline in 24-point type or larger, and cannot be placed in legal or classified section of newspaper. Notice must be posted on county web site and remain until county adopts the rate. See: 140.010 (d) and (e).
- Aug. 21 Give Elected Officials Budget and CJ File proposed Budget w/ Co. Clerk and post budget on county web site. Section 152.013 provides that the annual budget is to be given to the elected officials prior to filing the proposed budget with the county clerk.
- Aug. 21 72 hour notice for CC Meeting on Aug. 25
- Aug. 25 CC regularly scheduled meeting to conduct regular business. Budget issues, tax rate discussion and First Public hearing will be addressed at Special Called CC meeting on September 2nd)
- Aug. 26 Last day for elected official to file grievance regarding budget
- Aug. 28 72 hour notice for Special Called CC Meeting on Sept. 02
- Aug. 29 Publish Elected Officials Salaries (if proposed increases)
- Sept. 02** **Special Called CC Meeting: 1st Public Hearing**
1. **Discuss Budget**
 2. **Discuss Tax Rate**
 3. **Announce date, time & place of 2nd Public Hearing**
 4. **Announce date, time, & place of meeting at which it will vote on the tax rate**
- Sept. 04 72 hour notice for CC Meeting on Sept. 08
- Sept. 04 **Notice of Public Hearing on Budget** (Section 111.0075, Local Gov. Code. Notice not earlier than the 30th or later than 10th day before the date of the hearing and must include language from Section 111.003 (b)). Public Hearing on budget will be Sept. 22, 2014 and will be prior to vote to adopt the budget and set the tax rate).

Sept. 05 Last day for Grievance Committee to hold a public hearing regarding grievance filed by elected official

Sept. 08 **CC Meeting -2nd Public Hearing**
1. Discuss Budget
2. Discuss Tax Rate
3. Announce date, time, & place of meeting at which it will vote on the tax rate (adoption of tax rate must be 3-14 days from this date).

Sept. 18 72 hour notice for CC Meeting on Sept. 22

Sept 22 **CC Meeting to have Public Hearing on budget, adopt budget and set tax rate. Meeting is 3-14 days after second public hearing on tax rate. Budget must be adopted by a separate RECORD VOTE before tax rate is adopted. Taxing unit must set tax rate before Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later. CC must also vote to ratify tax increase reflected in budget. (Section 111.039 of the L.G.C. requires CC to ratify the property tax increase reflected in budget). This vote is in addition to & separate from the record vote to adopt the budget or to set the tax rate. This section also requires an adopted budget to contain a cover page that includes the information set out in Section 111.039 (d)).**

Note: **Section 111.008, L.G.C. requires the vote on the budget to be by a record vote of the CC, and the budget must have a cover page that provides the information required by Section 111.008. Section 111.009, L.G.C. requires that the budget must be filed with the County Clerk, and the budget and cover page must be posted on the county's internet website.**

Note: SB1510(effective 01-01-14) amended Section 140.010 L.G.C. and provides a simplified notice other than the notices required by Sections 26.04 (e), 26.052, and 26.06 of the Tax Code. Only one quarter page notice is now required regarding the proposed tax rate and notice of the two public hearings.