2013 Planning Calendar
Hidalgo County

Date: 08/16/2013

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.
	Certification of anticipated collection rate by collector.
August 9, 2013	Calculation of effective and rollback tax rates.
August 19, 2013	Publication of effective and rollback tax rates, statement and schedules; submission to governing body.
	72-hour notice for meeting *(Open Meetings Notice).*
August 20, 2013	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 25, 2013	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.
	72-hour notice for public hearing *(Open Meetings Notice)*
September 3, 2013	Public hearing.
	72-hour notice for second public hearing *(Open Meetings Notice)*
September 10, 2013	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 17, 2013	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).
	72-hour notice for meeting at which governing body will adopt tax rate *(Open Meetings Notice)*
September 24, 2013	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.

*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 which approach to take in notifying the public of the meeting at which the governing body will vote on the tax rate.

Source: Texas Comptroller of Public Accounts, 2013.