

<b>Dates</b>		<b>Requirement</b>
<b>GCTO Deadline</b>	<b>Entity Date</b>	
5-Jul	5-Jul	Local deadline to submit TNT information to assessor/ collector and for cities using sales tax to pay debt, entity auditor completes CPA Form 50-882
25-Jul	25-Jul	Deadline for chief appraiser to certify rolls or certified estimate of value to taxing units
26-Jul	26-Jul	GCTO to begin calculation of rates
26-Jul	26-Jul	Assessor Collector submits appraisal roll to taxing units and certifies anticipated collection rate for current year. If collection rate in preceding year and actual collection rate exceeded the anticipated rate, collector must also certify the amount of debt taxes collected in excess of the anticipated amount
8-Aug	8-Aug	Rates and calculations provided to governing bodies along with CPA Form 50-212 for posting on entity websites. Worksheets posted on Assessor Collector, CAD and entity websites; Chief Appraiser delivers by mail or email notice of website location for property owners to find estimated amount of taxes for 2022
10-Aug		Date to propose tax rate and notify assessor collector; Assessor Collector enters proposed rates in CAD database and on GCTO website
12-Aug		IF EXCEEDING VAR, publish tax rate hearing notice (must allow no less than 3 days for ad to be prepared and published). Also, rate may be adopted at public hearing. In any event, tax rate must be adopted within seven (7) days of public hearing.
18-Aug	18-Aug	Deadline for ISD to propose budget and rate to allow time for ad to be prepared and published no less than 10 days before adoption
22-Aug		IF EXCEEDING VAR, deadline to adopt rate & call for election (no less than 5 days after the Chief Appraiser has delivers notices to property owners and tax rate calculations have been published on website). Super majority required to adopt the tax rate regardless of vote.
31-Aug	31-Aug	Deadline for ISD to adopt budget
30-Sep		Deadline to adopt tax rate (all but ISDs). Remember that rate may be adopted at public hearing but, if different meetings, rate must be adopted within seven (7) days of public hearing.

**Other Information to Consider During Assessment Phase:**

Newspapers require at least three day scheduling notice for ads. Please allow time for ad to be prepared and approved before publication. GDN does not publish Sunday or Monday.

If not adopting tax rate at public hearing, the governing body is required to announce at the public hearing the date, time and place of the meeting at which it will vote on the proposed tax rate.

If exceeding the Voter Approval Rate, please obtain written (email) agreement of other affected GCTO partner governments to allow statements to be held to avoid additional cost. Statements are prepared based on adopted rates. If voters do not approve the rate, we are required to rebill and may have to issue refunds. The cost to rebill is estimated to be \$0.62 per statement and refunds will be an additional \$0.77 each. These costs are in addition to the annual assessment and collection fee.