



Timelines for Budget & Tax Rate Adoption¹

Community college boards approve their annual budgets and adopt property tax rates on intersecting timelines set by the Texas Education, Tax, and Election Codes. The deadlines below apply to community colleges adopting their budgets and tax rates and conducting voter-approval tax rate elections (VATRE) in 2022.

For more information on the topics discussed in this document, see TASB Policies CC(LEGAL) and CAI(LEGAL), TASB Community College Services' [Overview of Budget & Tax Rate Adoption](#), and the Texas Comptroller's [Property Tax Assistance](#) website.

Initial Development of Tax Rates

- April 1** The chief appraiser provides written notice to the community college of the form in which the appraisal roll will be submitted to the college. Tex. Tax Code § 26.01(a).
- July 25** The chief appraiser submits a certified appraisal roll or estimate of taxable property values to the college's assessor. Tex. Tax Code § 26.01(a)-(a-1).
- August 1** The college's assessor submits the appraisal roll, including property values, and the tax collector certifies the anticipated collection rate to the board by this date or as soon thereafter as practicable. Tex. Tax Code § 26.04(b).
- August 7** A board-designated officer or employee calculates and submits the no-new-revenue tax rate and voter approval tax rate to the board and posts the rates on the college's homepage with certain fund balance information and the college's debt obligation schedule. Tex. Tax Code § 26.04(c), (e).
- The chief appraiser sends notice to taxpayers that a tax estimate will be available in the appraisal district's property tax database by this date or as soon as practicable thereafter. Tex. Tax Code § 26.04(e-2).

¹ An electronic version of this document is available on [TASB College eLaw](https://tasb.org/services/community-college-services/resources/tasb-college-elaw/documents/cc-timeline-budget-tax-rate-adoption.pdf) at tasb.org/services/community-college-services/resources/tasb-college-elaw/documents/cc-timeline-budget-tax-rate-adoption.pdf.

Budget and Tax Rate Approval if No VATRE Is Necessary

If, based on available financial information, the board's adopted tax rate will be below the voter-approval tax rate, then the following deadlines apply:

September 1 The board approves the annual budget. Tex. Educ. Code § 51.0051.

September 30 If the proposed rate does not exceed the no-new-revenue tax rate, the board adopts the college's property tax rate at a board meeting with notice of the vote on the proposed tax rate that includes specific financial disclosures. Tex. Tax Code §§ 26.061, .062.

If the proposed rate exceeds the no-new-revenue tax rate, the board votes to adopt the college's tax rate after holding a public hearing on the proposed tax rate, with at least five days' prior notice to taxpayers via newspaper or mail, and seven days' prior continuous notice on the college's homepage and on a free access television channel, if available. Tex. Tax Code §§ 26.05(d), .06(b), (b-2), (c), .062, .065. The public hearing may not be held less than five days after the chief appraiser has provided taxpayer notice and updated the college's proposed tax rate information on its website. Tex. Tax Code §§ 26.05(d-1), (d-2), .04(e-2), .17(f).

If the tax appraiser has not submitted property valuation data by August 1, the deadline for the board meeting or public hearing is 60 days following the submission of data. Tex. Tax Code § 26.05(a).

December 1 Submit the budget to the Texas Higher Education Coordinating Board, the Legislative Budget Board, the governor's Office of Budget and Policy, and the Legislative Reference Library. Tex. Educ. Code § 51.0051; 19 Tex. Admin. Code §§ 13.42(a), .43.

Budget and Tax Rate Approval if a VATRE is Necessary

If a community college board adopts a tax rate that exceeds the voter-approval tax rate, then a VATRE is necessary to determine whether the board-adopted rate or the voter-approval tax rate goes into effect. Tex. Tax Code § 26.07(a), (e). The deadlines are accelerated to accommodate the election:

August 15 Post the notice of public hearing on the college's website and begin television notice on a free access television channel, if available, continuing both forms of notice for at least seven days prior to the scheduled hearing. Tex. Tax Code § 26.065(b), (c).

- August 17** Publish the notice of public hearing in a newspaper or via mail to all property owners in the taxing district for a public hearing set to occur in five or more days. Tex. Tax Code § 26.06(a)-(c).
- The chief appraiser notifies taxpayers and updates the college's proposed tax rate information on its website. Tex. Tax Code §§ 26.05(d-1), (d-2), .04(e-2), .17(f).
- August 22** Recommended date for board-approval of the annual budget. Tex. Educ. Code § 51.0051.
- Public hearing on the adoption of the tax rate and board adoption of the tax rate. Tex. Tax Code § 26.06(a), (d).
- The board orders a VATRE. Tex. Elec. Code § 3.005(c).
- November 8** Election Day. Tex. Elec. Code § 41.001(a)(3).
- December 1** Submit the budget to the Texas Higher Education Coordinating Board, the Legislative Budget Board, the governor's Office of Budget and Policy, and the Legislative Reference Library. Tex. Educ. Code § 51.0051; 19 Tex. Admin. Code §§ 13.42(a), .43.

For more information on community college law topics,
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