



Harris County Department of **Education**

Key Dates received from the Harris County Tax Office on the calculation of tax rates and No New revenue tax rate (NNRR) and Voter Approved Rate (VAR)

July 20, 2021

July 23, 2021 HCAD Certified Estimates

07/23/2021- Receive the 2021 certified estimates from HCAD to begin TNT calculations

- Tax Code 26.01 (a-1)- If by July 20 the appraisal review board for an appraisal district has not approved the appraisal records for the district as required under Section 41.12, the chief appraiser shall not later than July 25 certify to the assessor an estimate of the taxable value of property in that taxing unit.

PRIOR TO Aug 7th 2021 - Special Call Meeting

- **Submit Proposed Tax Rates to Governing Body and Provide Notice of Rates**
 - Tax Code 26.04 (c-2) Notwithstanding any other provision of this section, if the assessor for a taxing unit receives a certified estimate of the taxable value of property in the taxing unit under Section [26.01](#)(a-1), the officer or employee designated by the governing body of the taxing unit shall calculate the no-new-revenue tax rate and voter-approval tax rate using the certified estimate of taxable value.
 - **August 7th to provide the governing body an opportunity to decide to propose a tax rate over the voter-approval tax rate**
 - Tax Code 26.04 (e) By August 7 or as soon thereafter as practicable, the designated officer or employee shall submit the rates to the governing body. The designated officer or employee shall post prominently on the home page of the taxing unit's Internet website in the form prescribed by the comptroller.
 - Tax Code 26.04 (e-2) By August 7 or as soon thereafter as practicable, the chief appraiser of each appraisal district shall deliver by regular mail or e-mail to each owner of property located in the appraisal district a notice that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the property tax database maintained by the appraisal district under Section [26.17](#)
- Tax Code 26.042. Calculation and Adoption of Certain Tax Rates in Disaster Area (a) Notwithstanding Sections 26.04 and 26.041, the governing body of a taxing unit other than a school district or a special taxing unit may direct the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit if any part of the taxing unit is located in an area declared a disaster area during the current tax year by the governor or by the president of the United States and at least one person is granted an exemption under Section 11.35 for property located in the taxing unit. *(Effective 2021 Tax Year)*
 - *Currently HCAD has not granted a disaster exemption from the 2021 winter storm, however many accounts are in the process of being reviewed and hopefully will be certified on the August 6th ARB*

Aug 16, 2021 Special Call Meeting

- **Required Notices and Public Hearing**

- Tax Code 26.06. (a) A public hearing required by Section [26.05](#) may not be held before the **fifth day after the date the notice of the public hearing is given**
- Tax Code Sec. 26.063 (d). Alternate Provisions for Tax Rate Notice When De Minimis Rate Exceeds Voter-Approval Tax Rate (d) This subsection applies only to a taxing unit that is not required to hold an election under Section 26.07 and for which the qualified voters of the taxing unit may not petition to hold an election under Section 26.075. In the notice required to be provided by the taxing unit under Section 26.06(b-1) or (b-3), as applicable, the taxing unit shall: *See Tax Code for remaining update .(Effective 2021Tax Year)*
- Tax Code Sec. 26.065 (b) The taxing unit shall post notice of the public hearing prominently on the **home page** of the Internet website of the taxing unit continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate.
- Tax Code 26.05 (d) The governing body of a taxing unit other than a school district may not adopt a tax rate that exceeds the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by this chapter until the governing body **has held a public hearing on the proposed tax rate and has otherwise complied with Section [26.06](#) and Section [26.065](#)**
 - **August 16th** *Public hearing to discuss the proposed rate and announces the date, time and place of the meeting to vote. If proposing to adopt a rate that exceeds the VAR an election must be called. (78 days before the November uniform election)*

Sept, 2021 Adoption of tax rate

- **Governing Body to Adopt Tax Rates**

- Tax Code Sec. 26.05. (a) The governing body of each taxing unit shall adopt a tax rate for the current tax year and shall notify the assessor for the taxing unit of the rate adopted. The governing body must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date prescribed by Section [41.001](#), Election Code, that occurs in November of that year. The tax rate consists of two components, each of which must be approved separately.
 - **August 23rd** meeting to vote if proposing to adopt a rate that exceeds the VAR. (71st day before the next uniform election date)