

2027 Budget and 2026 Tax Rate Planning Calendar

Galveston Community College District

Date	Action	By
April	Mailing of notices of appraised value by chief appraiser	Appraiser
4/30	Deadline for chief appraiser to provide preliminary values	Appraiser
6/3	3 business day notice for 6/10 regular meeting (<i>Open Meeting Notice</i>)	BL
6/10 5:30 PM	Regular meeting	BOR
6/18	3 business day notice for 6/25 budget workshop (<i>Open Meeting Notice</i>)	BL
6/25 8:30 AM	1st budget workshop (<i>Board Retreat</i>)	BOR
7/10	Local deadline to submit TNT information to assessor/collector	JE/BL
7/27	Deadline for chief appraiser to certify rolls or certified estimate of value to taxing units	Appraiser
7/29	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.	Assessor/Collector
7/29	GCTO to begin calculation of rates	GCTO
7/29	3 business day notice for 8/5 2nd budget workshop and special meeting to adopt proposed budget and proposed tax rate (<i>Open Meeting Notice</i>)	BL
8/5 5:30 PM	2nd budget workshop and special meeting to adopt proposed budget and proposed tax rate	BOR
8/5	3 business day notice for 8/12 regular meeting (<i>Open Meeting Notice</i>)	BL
8/9	Rates and calculations to governing bodies and posted on assessor/collector and entity websites; for cities with sales tax, entity auditor certifies amount of debt to be paid with sales tax; chief appraiser delivers by mail or email notice of website location for property owners to find estimated amount of taxes (based on 2023 value and proposed rates).	Assessor/Collector GC (JE) Appraiser
8/12 5:30 PM	Regular meeting	BOR
8/11	Publish proposed budget hearing notice; post on entity website	JE/BL
8/11	Publish proposed tax rate hearing notice in newspaper at least five days before the hearing; post on entity website until the meeting has been held	GCTO/BL
8/13	3 business day notice for 8/19 public hearings on proposed budget and proposed tax rate followed by special meeting to adopt budget and then the tax rate (<i>Open Meeting Notice</i>)	BL
8/19 8:00 AM	Public hearings on proposed budget and proposed tax rate followed by special meeting to adopt budget and then the tax rate (Super majority, 60%, required to adopt the tax rate)	BOR

Note: If adopting a tax rate that exceeds the voter-approval rate, the Board calls for an election. The earliest date rate may be adopted is no less than five days after the chief appraiser has delivered notices to property owners and tax rate calculations have been published on the website. A super majority is required to adopt the tax rate.