

Budget & Tax Rate Planning Calendar

Note: Deadlines apply to all counties, regardless of Fiscal Year

By April 30 Deadline for chief appraiser to provide preliminary tax roll values. *Tax Code 26.01(e)*

By July 25 Deadline for chief appraiser to certify appraisal roll to Tax Assessor-Collector. *Tax Code 26.01(a)*

Before July 30 Before filing annual budget with county clerk, give written notice to each elected county and precinct officer of officer's proposed salary and personal expenses in the budget. *LGC 152.013(c)*

By July 30* Budget officer files copy of proposed budget with County Clerk. Copy shall be available for public inspection and posted on website. *LGC 111.006, 111.037, 111.066*
**Note: This is a suggested date. Statutes do not specify it as a deadline.*

By August 1 Tax Assessor-Collector submits appraisal roll, and certifies an estimate of the collection rate for the current year, to Commissioners Court. *Tax Code 26.04*

By August 7 Calculation of effective and rollback tax rates. Typically done by Tax Assessor-Collector, but Tax Code states "an officer or employee *designated by the governing body* shall calculate..." The designated officer shall submit the rates to Commissioners Court by August 7 or as soon thereafter as practicable. *Tax Code 26.04 (c),(e)*

_____ Publish newspaper notice of public hearing on the budget. Must be published not earlier than 30th day, nor later than 10th day, before date of hearing. *LGC 111.0075, 111.0385, 111.0675*

_____ If the salary, expenses or other allowances of any elected county or precinct officers are being increased, publish newspaper notice required by *LGC 152.013*. Must be published 10 days before the meeting at which officer salaries will be set.

_____ Post notice of budget hearing, at least 72 hours before meeting. *LGC 111.007(c) and Open Meetings Act*

On or after August 16 Public Hearing on budget (after the 15th day of the month following the month the proposed budget was prepared). *LGC 111.007*

_____ At regular meeting of Commissioners Court, vote to set salaries, expenses and other allowances of all elected county and precinct officers. (May be done at same meeting as budget hearing.) Following the meeting, provide written notice

to each elected official of his/her salary and personal expenses to be included in the budget. *LGC 152.013*

_____ Adoption of budget during Commissioners Court. May be done any time after the budget hearing – at that same meeting or at a later meeting. If you plan to adopt the budget at the same meeting, be sure to include a separate item on the agenda for the actual adoption. If you plan to adopt at a later date, include an agenda item to set the date for adoption of budget. The vote to adopt the budget must be a record vote. *See LGC Chapter 111 for more specifics about requirements of the vote and required language.*

_____ Meeting of Commissioners Court to discuss tax rate and vote on proposed tax rate. If proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule two public hearings. *LGC 140.010*

By Sept. 1* *(Or by 30th day after receiving certified appraisal roll.) Publish Notice of Proposed Tax Rate in newspaper. Must be at least one-quarter page; headline at least 24-point type. Notice must also be posted on the county website. *LGC 140.010*
Note change by 84th Legislature: If rate exceeds effective or rollback rate, notice must state purpose of increase. See specific wording in LGC 140.010(e).

_____ First public hearing on proposed tax rate. (Not required if proposed tax rate does not exceed the rollback rate or effective tax rate, whichever is lower). Cannot be held until at least 7 days after the notice is published in the newspaper.

_____ Second public hearing on proposed tax rate. (Not required if proposed tax rate does not exceed the rollback rate or effective tax rate, whichever is lower). Cannot be held until at least 3 days after the first public hearing.

_____ Meeting of Commissioners Court to adopt tax rate. Must be held within 3 to 14 days after date of second public hearing if the hearings are required. *Tax Code 26.06(e)*. Must be held before September 30 or 60 days after receiving certified appraisal roll, whichever is later. Record vote required if adopted rate exceeds effective tax rate. The rate must be broken down into two components: (1) debt service and (2) maintenance and operations. *See Tax Code 26.05 for required language and other specifics.* At least four members of Court must be present and at least three must vote in favor. *LGC 81.006*

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