2019
FINANCIAL DISCLOSURE
FOR COUNTY OFFICIALS IN TEXAS

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INTRODUCTION

Financial disclosure statutes are designed to support a public policy that discourages conflicts between a public servant’s personal interests and the performance of the officer’s official duties. To implement this policy, laws have been enacted that require disclosure of the public servant’s sources of income, assets, and liabilities. This information is available to the public for inspection. Under Texas law, affected officers and candidates file annual reports disclosing financial information for the preceding calendar year.

The statutes governing financial disclosure by county officials are found in Chapter 159 of the Local Government Code. The first 3 subchapters in Chapter 159 address different groups of officers and prescribe different penalties for noncompliance.

The applicability of Subchapters A and B is based on county population. Subchapter C applies to all counties. The definition of “county officers” who must file is different in each subchapter, and it is important to note these differences in determining who must file and the rules applicable to a given filer.

Substantial criminal and civil penalties are provided for failure to comply with Chapter 159. Therefore, affected persons need to be aware of the filing requirements set forth in the chapter. This publication will consider the filing requirements of each subchapter in the order that they appear in the statute.

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1 The Handbook includes changes adopted by the 86th Legislature during the Regular Session (2019).
2 Other disclosure statutes applicable to certain county officials include Local Government Code Chapter 171 (conflicts of interest) and Chapter 176 (disclosure of certain relationships with vendors).
The most current forms and guides are available at the Texas Ethics Commission website:
ethics.state.tx.us
Who Must File
The Subchapter A disclosure requirements apply to a county judge, county commissioner, or county attorney in a county with a population of 100,000 or more persons, and to a justice of the peace in a county of 125,000 or more.4 A financial statement is required of both the persons who hold these offices and candidates for these offices.5

Filing Dates for Officers and Candidates
County Officer and Justices of the Peace Deadlines
General Rule: An elected officer shall file a financial statement no later than April 30 each year.6 A person appointed, rather than elected, to the office must file his or her first financial statement no later than the 30th day after the date of appointment or the date of qualification for office, whichever is earlier.7

Extensions: A county officer or justice of the peace may ask the county clerk to grant an extension of time of up to sixty days to file the statement. The county clerk must grant a request that is received before the filing deadline, and also if a timely filing or extension request is prevented by physical or mental incapacity. No more than one extension may be granted to a person in one calendar year, unless there is a showing of good cause.8

Candidate Deadlines
General Rule: Whether partisan or independent, a candidate for a covered county office must file a financial statement no later than the later of the 60th day after the regular filing deadline to apply for a place on the ballot in the general primary or February 12.9 If the deadline under which a candidate files for a place on the ballot, other than the regular filing deadline for an independent candidate, or files as a write-in candidate, falls after the date of the regular filing deadline for candidates in the general primary election, the candidate must file the financial statement no later than the 30th day after the date of qualification or appointment for office, whichever is earlier.

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3 See Appendix B for a list of county populations.
4 Tex. Loc. Gov’t. Code §159.001
5 Tex. Loc. Gov’t. Code §159.003
6 Tex. Loc. Gov’t. Code §159.004(a); Tex. Gov’t. Code §572.026(a)
7 Tex. Loc. Gov’t. Code §159.004(a); Tex. Gov’t Code §572.026(b)
8 Tex. Loc. Gov’t. Code §159.004(c)
9 Tex. Loc. Gov’t. Code §159.004(a); Tex. Gov’t. Code §572.027(a)
required statement no later than the 30th day after the later deadline. However, if that resultant deadline falls after the 35th day before the date of the election in which that candidate is running, then the statement must be filed no later than the 5th day before that election date. An individual who is a candidate in a special election shall file not later than the 5th day before the date of the election. An individual nominated to fill a vacancy as a nominated candidate for one of the enumerated county offices must file the financial statement no later than the 15th day after the certificate of nomination is filed.

No extensions: The county clerk cannot grant an extension to a candidate for office as a county officer or justice of the peace.

Where Statements Are Filed
A statement filed under Subchapter A must be filed with the county clerk in the county where the officer or candidate resides. The statement may be filed with the county clerk by electronic mail. The county clerk may prescribe guidelines for filing by electronic mail.

Timeliness of Filing
The time deadline for filing is 5 p.m. of the deadline day. If the last day for filing falls on a Saturday, Sunday, or holiday as listed in the Government Code then the statement is timely if filed on the next day that is not a Saturday, Sunday or listed holiday. A financial statement will be considered timely filed if, not later than the last day for filing, it is properly addressed and placed in the United States Post Office or in the hands of a common or contract carrier. The post office’s cancellation mark, or the receipt of the common carrier, is taken as the date of mailing. However, the person filing may show by competent evidence that the actual date of posting differs from the mark or receipt. A person is also considered to have timely filed a financial statement under this subchapter if

10 Tex. Govt. Code §572.027(b)
11 Tex. Govt. Code §572.027(c)
13 Tex. Loc. Gov’t. Code §159.004(d)
14Tex. Loc. Gov’t. Code §159.003
15 Tex. Loc. Gov’t. Code §159.003(c); 159.052(c)
16 Tex. Loc. Gov’t. Code §159.004(b); Tex. Gov’t. Code §572.029(a)
17 Tex. Gov’t. Code §662.021; §662.003. See Appendix C for list of holidays.
18 Tex. Gov’t. Code §572.029(b)
19 Tex. Gov’t. Code §572.029(c); Tex. Loc. Gov’t. Code §159.004(b) and §159.053(b)
the county clerk with whom the statement is required to be filed has adopted rules and procedures to provide for the electronic filing of the statement and the statement is electronically filed in accordance with those rules and procedures not later than midnight of the last day for filing the statement.20

Contents of Financial Statements in General
The financial statement must include a detailed account of the financial activity of the county officer or candidate, and an account of the financial activity of the person’s spouse, and dependent children, if the person had actual control of that activity during the preceding calendar year. The statement must comply with Government Code §§ 572.022 and 572.023 and with any order from a commissioners court requiring additional disclosures.21 (Please visit the Texas Ethics Commission website at ethics.state.tx.us for current forms and guides).

Amendment of Financial Statement
A person who is required to file a financial statement may amend the person’s statement if the amendment is made on or before the 14th day after the date the person filing the statement learns of an error or omission in the original statement, the original statement was made in good faith without an intent to mislead, and the person filing the amendment files a declaration with the statement stating that the person became aware of the error or omission in the original statement during the preceding 14 days and the original statement was made in good faith. 22

Forms
The county clerk must either design a form to be used to report the required information or require that the form prescribed by the Texas Ethics Commission be used.23 The clerk must mail the form to each person required to file the statement or at the request of the person, send the form by electronic mail: 1) before the 30th day before the financial statement filing deadline for current county officers; 2) no later than the 15th day after the deadline for filing an application for a place on the ballot for most candidates; 3) no later than the 7th day after the appointment date for persons appointed to office; and, 4) no later

20 Tex. Loc. Gov’t. Code §159.004(e)
21 Tex. Loc. Gov’t. Code §§159.003; Tex. Gov’t. Code §572.023(a)
22 Tex. Gov’t. Code §572.0295
23 Tex. Loc. Gov’t. Code §159.005
than the 5th day after a certificate of nomination is filed for those candidates nominated to fill a candidate’s vacated nomination.24

Reportable Items
The statutes require the account of the financial activity to include the following items25:

1) A list of all occupational income, with the employer identified, or if one is self-employed, then the income sources are identified by the nature of the occupation, including identifying any person, business entity or other organization from which the county officer or candidate received a fee or retainer in exchange for future services, in cases where those services were not actually performed during the reporting period in an amount equal to or greater than the amount of the actual fee, and the category of the amount of the fee. Such a retainer would be distinguished from an agreed-upon fee for a service specified at the time the contract is made or the fee received;
2) identification by name and category, the number of shares of stock of any business entity held or bought and, if sold, the category of the amount of net gain or loss realized from such sale;
3) a list of all bonds, notes, and other commercial paper bought or held and, if sold, the category of the amount of net gain or loss realized in that sale;
4) identification of each source and category of the amount of income of more than $500 per source derived from interest, dividends, royalties and rents;
5) identification of each person or financial institution to whom a personal note or notes totaling a financial liability of more than $1000 existed at any time during that year, and the category of the amount of liability;
6) identification by description of all beneficial interests in real property and business entities held or acquired and, if sold, the category of the amount of any net gain or loss realized from that sale;
7) identification of any person, business entity, or other organization from which the person, the person’s spouse or dependent children received a gift of money26 or property over $250 in value, or a series of gifts of money or property from the same source which totals more than $250 in value, and a description of each gift, except gifts from relatives within the 2nd degree by consanguinity or affinity and campaign contributions otherwise legally

25 Tex. Loc. Gov’t. Code §159.003(b); Tex. Gov’t. Code §572.023(b)
26 Tex. Gov’t. Code §572.022 requires the description of a gift of cash or cash equivalent to include the value of the gift.
reported. It should be noted that a county official may be required to report some gifts of food, lodging, transportation or entertainment, under this law and ethics requirements, in order to satisfy Penal Code, Sec. 36.02;

8) identification of the source and category of the amount of all income received as beneficiary of a trust, other than a blind trust described in Government Code § 572.023(c), and identification of each trust asset from which the beneficiary received income of more than $500, if known by the beneficiary;

9) identification: (A) by description of a corporation, firm, partnership, limited partnership, limited liability partnership, professional corporation, professional association, joint venture, or other business association in which 5% or more of the outstanding ownership was held, acquired, or sold; and (B) by description and the category of the amount of all assets and liabilities of any corporation, firm, partnership, limited partnership, limited liability partnership, professional corporation, professional association, joint venture, or other business association in which 50% or more of the outstanding stock was held, acquired or sold;

10) a list of all boards of directors of which the person is a member, and any executive positions held in corporations, firms, partnerships, limited partnerships, limited liability partnerships, professional corporations, professional associations, joint ventures, or other business associations or proprietorships by the person, stating the name of each and position held;

11) identification of any person providing transportation, meals, or lodging expenses permitted under §36.07(b), Texas Penal Code, (the code “does not prohibit a public servant from accepting transportation and lodging expenses in connection with a conference or similar event in which the public servant renders services, such as addressing an audience or engaging in a seminar, to the extent that those services are more than merely perfunctory, or from accepting meals in connection with such an event”), and the amount of those expenses, other than expenditures required to be reported under Government Code, Chapter 305 (Registration of Lobbyists);

12) any corporation, firm, partnership, limited partnership, limited liability partnership, professional corporation, professional association, joint venture, or other business association, excluding a publicly-held corporation, in which both the county officer and a person registered under Chapter 305 have an interest;

13) identification by name and the category of the number of shares of any mutual fund held or acquired, and if sold, the category of the amount of net gain or loss realized from the sale;
14) identification of each blind trust that complies with subsection (c), including the category of the fair market value of the trust, date of creation, name and address of trustee, and a statement signed by the trustee under penalty of perjury that the trustee has not revealed certain information to the filer; and

15) identification of one or more contracts if the aggregate cost of goods and services sold under the contracts exceeds $10,000 in the reporting year. The report must include the name of all parties to the contracts. Contracts that must be identified are contracts with a governmental entity or person that contracts with a governmental entity for the sale of goods or services in the amount of $2,500 or more, and one of the parties to the contracts is the individual’s spouse, dependent child or any business entity owned by the individual, individual’s spouse, dependent child when the individual or relative mentioned above independently or in conjunction with one another owns at least 50% of the business.

The Degree of Detail Required for Reportable Items

Categories of Value: The statute directs that certain items are to be listed in “categories” of amounts rather than actual dollar amounts. The statute establishes the following categories: (1) less than $5,000; (2) at least $5,000 but less than $10,000; (3) at least $10,000 but less than $25,000; or (4) $25,000 or more.

Amounts of Stock: Similarly, the law requires that amounts of stock must be reported by category of number of shares, instead of dollar value, and the report is to reflect whether the amount is: 1) less than 100 shares; 2) at least 100 but less than 500 shares; 3) at least 500 but less than 1,000 shares; 4) at least 1,000 but less than 5,000 shares; 5) at least 5,000 but less than 10,000 shares; 6) 10,000 shares or more.

Real Property: The officer must report real property by reporting the street address, if available, or the number of lots or acres, as applicable, in each county, and the name of the county, if the street address is not available, and the names

27 Tex. Gov’t. Code §572.023(c) describes a blind trust as one to which the trustee is a disinterested party, is not the filer, is not required to register as a lobbyist, is not a public officer or public employee, was not appointed to an office or employment by the filer or a person the filer supervises, and the trustee has complete discretion to manage the trust and to dispose of and acquire assets without consulting or notifying the filer.

28 Tex. Gov’t. Code §572.022(a)

29 Tex. Gov’t. Code §572.022(b)
of all persons retaining an interest in the property, other than severed mineral interests.  

Gifts: For a gift of cash or a cash equivalent such as a negotiable instrument or gift certificate, the officer filing the statement shall include in the description of the gift a statement of the value of the gift – as opposed to a category of value.

Duplicate Statements Not Required
If a person has filed a financial statement for the preceding calendar year, under one provision of Subchapter A, the person does not have to file another financial statement under the subchapter covering that same year if, before the filing deadline of the later required statement, the person notifies the county clerk in writing that he or she has previously filed a financial statement covering that year. For example, if a county officer or justice of the peace files the required statement as an officer and then becomes a candidate for office, the officer may notify the county clerk that he or she has already filed a financial statement under this subchapter and is not required to file a second statement.

Records Maintenance and Access
Financial statements filed under this law are public information, and the county clerk must maintain the records in a manner accessible to the public during regular business hours. Each time a person requests to see a financial statement, excluding the county clerk or his or her employee acting on official business, the clerk shall note and maintain in the file a listing of the requesting person’s name and address, who that person represents, and the date of the request, up to the first anniversary of the filing date of the statement. The county clerk may destroy each financial statement after the second anniversary of the date a person ceases to hold the office or be a candidate, and must do so if the former county officer or candidate so requests.

30 Tex. Gov’t. Code §572.022(c)
31 Tex. Gov’t Code §§572.022(d); 572.023(b)(7)
32 Tex. Loc. Gov’t. Code §159.006
33 Tex. Loc. Gov’t. Code §159.007(a); see Tex. Loc. Gov’t. Code §159.071 regarding the removal or redaction of residence addresses in certain circumstances.
34 Tex. Loc. Gov’t. Code §159.007
Notification
Not later than the 10th day after a filing deadline, the county clerk must notify the local prosecuting attorney whether a person required to file a financial statement did so timely and whether the person requested and received an extension to file on a later date.\textsuperscript{35}

Penalties

\textit{Criminal Penalty}
A county officer or a candidate for the office, commits a Class B misdemeanor if he or she knowingly fails to file the required financial statement. It is a defense to prosecution that the county officer or candidate did not receive a copy of the form required to be provided by the county clerk.\textsuperscript{36} The offense may be prosecuted in the county or counties prescribed by the Code of Criminal Procedure.\textsuperscript{37}

\textit{Civil Penalty}
Any person who determines that an individual required to file a financial statement under the law has failed to do so may notify the county attorney or criminal district attorney (or the district attorney if the person failing to properly file is the county attorney). Upon receipt of such notice, the appropriate prosecuting attorney will determine from available evidence whether the accused person has failed to properly file. Upon making that determination, the prosecuting attorney will promptly mail a notice of that determination, by certified mail, to the person responsible for filing the statement. If the notified person still fails to file the financial statement before the 30th day after receiving notice of the omission, then that person is civilly liable to the county in an amount not to exceed $1000.\textsuperscript{38} Venue for the recovery of civil penalties is in the county of the defendant’s residence.

\textsuperscript{35} Tex. Loc. Gov’t. Code §159.0071
\textsuperscript{36} Tex. Loc. Gov’t. Code §159.008
\textsuperscript{37} Tex. Loc. Gov’t. Code §159.009
\textsuperscript{38} Tex. Loc. Gov’t. Code §159.010
Financial Disclosure Reporting System
The commissioners court of a county of 125,000 or more may adopt a reporting system for certain officers, candidates for those offices, and employees.\textsuperscript{40} If the commissioners court adopts a financial disclosure reporting system, it shall also detail the items that are required to be reported, and the due date for filing the report.\textsuperscript{41}

The reporting requirement does not have to be applied across the board to all county employees. For example, the commissioners court may limit reporting to a specific group of county employees with similar jobs, as long as all employees in that group are required to report; i.e. the commissioners court could require all purchasing agents to report, while at the same time not requiring sanitation workers to report.\textsuperscript{42}

If the commissioners court requires a person to file, that person meets the requirement by filing a report that complies with Chapter 572, Texas Government Code, with the authority designated by the commissioners court.\textsuperscript{43} (Find forms at the Texas Ethics Commission website at ethics.state.tx.us). A report filed under this subchapter may be filed by electronic mail. The authority with whom the report is filed may prescribe the manner and format for filing by electronic mail.\textsuperscript{44}

\textsuperscript{39} See Appendix B for a list of county populations.
\textsuperscript{40} Tex. Loc. Gov’t. Code §159.033(a)
\textsuperscript{41} Tex. Loc. Gov’t. Code §159.033(b)
\textsuperscript{42} Tex. Loc. Gov’t. Code §159.033(c). The statute is silent on whether the county may exclude certain listed officers from the requirement to file. To date, no official opinion has been rendered on this matter.
\textsuperscript{43} Tex. Loc. Gov’t. Code §159.034(c)
\textsuperscript{44} Tex. Loc. Gov’t. Code, §159.034(d)
Who Must File
Under Chapter 159, Subchapter B of the Local Government Code “county officers,” “precinct officers,”45 “county judicial officers,” and “county employees” may be required to file a financial disclosure statement.46 Note that the definition of “county officer” here differs from the definition of “county officer” provided in Subchapter A for counties of 100,000 or more. Also, the term “county judicial officer” has a different meaning here than that used in Subchapter C governing financial disclosure by county judicial officers. If the commissioners court adopts a reporting system, the following officers and candidates for those offices must file financial statements:

The sheriff, county tax assessor-collector, county clerk, district clerk, county treasurer, county auditor, county purchasing agent, constable, or a master, magistrate, or referee appointed by a justice of the peace.47 County personnel who are not county commissioners, county attorneys, or county judges may also be required to file.48

Requirements for Filing and Maintenance of Records
The commissioners court may require the report to be filed with the clerk of the commissioners court, the county auditor, or any other county officer. Note that the commissioners court may require that the report be filed with the county clerk or other elected county officer, only with the consent of the county clerk or elected officer. With regard to maintaining the records, the commissioners court cannot require the reports to be maintained for more than one year and may require the authority with whom the records are filed to destroy them after a year.49

Timeliness of Filing
A person is considered to have timely filed a report under this subchapter if the report is filed in accordance with §572.029, Government Code or is personally delivered not later than 5 p.m. of the last day for filing the report or the officer with whom the report is required to be filed has adopted rules and procedures to provide for the electronic filing of the report and the report is electronically filed in accordance with those rules and procedures not later than midnight of the last

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45 Tex. Loc. Gov’t. Code §159.033
46 As discussed in Subchapter A of the Handbook, justices of the peace in counties with a population of 125,000 or more must file disclosure statements in accordance with Subchapter A.
47 Tex. Loc. Gov’t. Code §159.032
48 Tex. Loc. Gov’t. Code §159.032(4)
49 Tex. Loc. Gov’t. Code §159.034(b)
day for filing the report. An officer with whom a report is required to be filed under this subchapter may adopt rules and procedures relating to the manner in which a person must electronically file a report and the required format of an electronically filed report.\textsuperscript{50}

**Penalties**

*Criminal Penalty*

A person who is required to file a report, and who knowingly fails to file, commits a Class B misdemeanor. It is a defense to prosecution that the person has filed the report and paid a civil penalty as described below.\textsuperscript{51}

*Civil Penalty*

A civil penalty of $100 may be incurred if the report is late. Suit may not be initiated to collect the penalty until the 10\textsuperscript{th} day after the date a notice concerning the late report is mailed to the person. If the report is filed within this 10-day period and the penalty is paid, no civil suit may be initiated.\textsuperscript{52}

\textsuperscript{50} Tex. Loc. Gov’t. Code §159.0341
\textsuperscript{51} Tex. Loc. Gov’t. Code §159.036
\textsuperscript{52} Tex. Loc. Gov’t. Code §159.035
Subchapter C
FINANCIAL DISCLOSURE BY COUNTY JUDICIAL OFFICERS

Subchapter C reporting requirements are applicable to all counties.

Definition of County Judicial Officer
The disclosure requirements in Subchapter C apply to a judge of a statutory county court or statutory probate court and candidates for these offices.53 A county judicial officer or a candidate for office as a judicial officer shall file the financial report with either the county clerk or the Texas Ethics Commission.54 A financial report filed with the county clerk may be filed by electronic mail. The county clerk may prescribe the manner and format for filing by electronic mail.55

Filing Deadlines for County Judicial Officers
General Rule: An elected county judicial officer must file the statement no later than April 30th each year.56 An individual who is appointed, rather than elected, to county judicial office must file a financial statement no later than the 30th day after the appointment date or date of qualification for that office, whichever date is earlier.

Extensions: An officer required to file a financial statement under this subchapter, who opts to file with the Texas Ethics Commission, may request an extension of no more than 60 days from the commission to file his or her financial statement. The Ethics Commission must grant the request if it is received before the initial filing deadline, or if a timely filing or extension request is prevented because of physical or mental incapacity. The Ethics Commission cannot grant more than one extension to a person in one year, except upon a showing of good cause.57 A county judicial officer who files with the county clerk may not request an extension of the filing deadline.

Filing Deadlines for Candidates for County Judicial Offices
General Rule: Whether partisan or independent, a candidate for a county judicial office covered by Subchapter C must file a financial statement no later than the later of the 60th day after the regular filing deadline for applying for a place on

53 Tex. Loc. Gov’t. Code §§159.051; 159.052
54 Tex. Loc. Gov’t. Code §159.052
55 Tex. Loc. Gov’t. Code §159.052(c)
56 Tex. Loc. Gov’t. Code §159.053(a); Tex. Gov’t. Code §572.026
57 Tex. Loc. Gov’t. Code §159.053(a); Tex. Gov’t. Code §572.026
the ballot in the general primary or February 12. If the deadline under which a candidate files for a place on the ballot other than the regular filing deadline for an independent candidate, or files as a write-in candidate, falls after the date of the regular filing deadline for candidates in the general primary election, the candidate must file the required statement no later than on the 30th day after the later deadline. However, if that resultant deadline falls after the 35th day before the date of the election in which that candidate is running, then the statement is filed no later than the 5th day before that election date. An individual nominated to fill a vacancy as a nominated candidate for elective county judicial officer must file the financial statement no later than the 15th day after his or her certificate of nomination is filed.

No Extensions: Subchapter C does not authorize an extension of the filing deadline for a candidate regardless of the authority with whom the candidate chooses to file.

Timeliness of Filing
A person is considered to have timely filed a financial statement providing the statement is personally delivered not later than 5 p.m. of the last day for filing the statement or the county clerk with whom the statement is required to be filed has adopted rules and procedures to provide for the electronic filing of the statement and the statement is electronically filed in accordance with those rules and procedures not later than midnight of the last day for filing the statement.

Where the Disclosure Statement Must Be Filed
A statutory county court or probate court judge, and candidates for those offices, may file a financial statement with either the county clerk or the Texas Ethics Commission. If a county judicial officer or a candidate for that office chooses to file the financial statement with the Texas Ethics Commission, he or she must also file a document with the county clerk stating that fact. The document must be filed by the original financial statement deadline. Financial statements filed with the Ethics Commission must be filed by computer diskette, modem, or other means of electronic transfer, using software provided by the commission or that

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58 Tex. Loc. Gov’t. Code §159.053(a); Tex. Gov’t. Code §572.027(a)
59 Tex. Gov’t. Code §572.027(b)
60 Tex. Gov’t. Code §572.027(d). The chair of the executive committee making the replacement nomination must file the certification. Tex. Elec. Code §145.037
61 Tex. Loc. Gov’t. Code §159.053(c)
62 Tex. Loc. Gov’t. Code §159.052(a)
63 Tex. Loc. Gov’t. Code §159.052(b)
meets commission specifications for a standard file format.\textsuperscript{64} An individual who is appointed to office and who is required to file a financial statement with the commission may file the financial statement by certified mail. The filing by mail must comply with the timeliness provisions discussed above.\textsuperscript{65}

**Contents of Financial Statements In General**
The financial statement must include a detailed account of the financial activity of the county officer or candidate, and an account of the financial activity of the person’s spouse, and dependent children, if the person had actual control of that activity during the preceding calendar year. The statement must comply with Government Code §§572.022 and 572.023.\textsuperscript{66} (Find forms at the Texas Ethics Commission website at ethics.state.tx.us).

**Amendment of Financial Statement**
A person who is required to file a financial statement may amend the person’s statement if the amendment is made on or before the 14\textsuperscript{th} day after the date the person filing the statement learns of an error or omission in the original statement, the original statement was made in good faith without an intent to mislead, and the person filing the amendment files a declaration with the statement stating that the person became aware of the error or omission in the original statement during the preceding 14 days and the original statement was made in good faith.\textsuperscript{67}

**Forms**
The county clerk must either design a form to be used for the financial statement or require that a form designed by the Texas Ethics Commission be used.\textsuperscript{68} The clerk shall make paper and electronic copies of the forms available to all persons required to file statements by these deadlines: 1) before the 30\textsuperscript{th} day before the financial statement filing deadline for current county judicial officers; 2) no later than the 15\textsuperscript{th} day after the deadline for filing an application for a place on the ballot; 3) no later than the 7\textsuperscript{th} day after the appointment date for persons appointed to office; and 4) no later than the 5\textsuperscript{th} day after a certification of nomination is filed for any candidate nominated to fill a former candidate’s vacated nomination.\textsuperscript{69} While Subchapter C does not expressly require the county

\textsuperscript{64} Tex. Gov’t. Code §572.0291
\textsuperscript{65} Tex. Gov’t. Code §572.0291(b)
\textsuperscript{66} Tex. Loc. Gov’t. Code §159.052(a); Tex. Gov’t. Code §572.023(a)
\textsuperscript{67} Tex. Gov’t. Code §572.0295
\textsuperscript{68} Tex. Loc. Gov’t. Code §159.054(a)
\textsuperscript{69} Tex. Loc. Gov’t. Code §159.054(b); Tex. Gov’t. Code §572.030(c)
clerk to mail the forms to the filers, mailing is an advisable method of distribution. A financial statement filed with the county clerk may be filed by electronic mail. The county clerk may prescribe the manner and format for filing by electronic mail.\textsuperscript{70}

**Reportable Items**

The statutes require the account of the financial activity to include the following items\textsuperscript{71}:

1) a list of all occupational income, with the employer identified, or if one is self-employed, then the income sources are identified by the nature of the occupation, including identifying any person, business entity or other organization from which the county officer or candidate received a fee or retainer in exchange for future services, in cases where those services were not actually performed during the reporting period in an amount equal to or greater than the amount of the actual fee, and the category of the amount of the fee. Such a retainer would be distinguished from an agreed-upon fee for a service specified at the time the contract is made or the fee received;

2) identification by name and category, the number of shares of stock of any business entity held or bought and, if sold, the category of the amount of net gain or loss realized from such sale;

3) a list of all bonds, notes, and other commercial paper bought or held and, if sold, the category of the amount of net gain or loss realized in that sale;

4) identification of each source and category of the amount of income of more than $500 per source derived from interest, dividends, royalties and rents;

5) identification of each person or financial institution to whom a personal note or notes totaling a financial liability of more than $1000 existed at any time during that year, and the category of the amount of liability;

6) identification by description of all beneficial interests in real property and business entities held or acquired and, if sold, the category of the amount of any net gain or loss realized from that sale;

7) identification of any person, business entity, or other organization from which the person’s spouse or dependent children received a gift of money\textsuperscript{72} or property over $250 in value, or a series of gifts of money or property from the same source which totals more than $250 in value, and a description of each gift, except gifts from relatives within the 2nd degree.

\textsuperscript{70} Tex. Loc. Gov’t. Code §159.052(c)

\textsuperscript{71} Tex. Loc. Gov’t. Code §159.052(a); Tex. Gov’t. Code §572.023(b)

\textsuperscript{72} Tex. Gov’t. Code §572.022 requires the description of a gift of cash or cash equivalent to include the value of the gift.
consanguinity or affinity and campaign contributions otherwise legally reported. It should be noted that a county official may be required to report some gifts of food, lodging, transportation or entertainment, under this law and ethics requirements, in order to satisfy Penal Code, Sec. 36.02;

8) identification of the source and category of the amount of all income received as beneficiary of a trust, other than a blind trust described in Government Code 572.023(c) and identification of each trust asset from which the beneficiary received income of more than $500, if known by the beneficiary;

9) identification: (A) by description of a corporation, firm, partnership, limited partnership, limited liability partnership, professional corporation, professional association, joint venture, or other business association in which 5% or more of the outstanding ownership was held, acquired, or sold; and (B) by description and the category of the amount of all assets and liabilities of any corporation, firm, partnership, limited partnership, limited liability partnership, professional corporation, professional association, joint venture, or other business association in which 50% or more of the outstanding stock was held, acquired or sold;

10) a list of all boards of directors of which the person is a member, and any executive positions held in corporations, firms, partnerships, limited partnerships, limited liability partnerships, professional corporations, professional associations, joint ventures, or other business associations or proprietorships by the person, stating the name of each and position held;

11) identification of any person providing transportation, meals, or lodging expenses permitted under §36.07(b), Texas Penal Code, (the code “does not prohibit a public servant from accepting transportation and lodging expenses in connection with a conference or similar event in which the public servant renders services, such as addressing an audience or engaging in a seminar, to the extent that those services are more than merely perfunctory, or from accepting meals in connection with such an event”), and the amount of those expenses, other than expenditures required to be reported under Government Code Chapter 305 (Registration of Lobbyists);

12) any corporation, firm, partnership, limited partnership, limited liability partnership, professional corporation, professional association, joint venture, or other business association, excluding a publicly-held corporation, in which both the county officer and a person registered under Chapter 305 have an interest;

13) identification by name and the category of the number of shares of any mutual fund held or acquired, and if sold, the category of the amount of net gain or loss realized from the sale;
14) identification of each blind trust that complies with subsection (c), including the category of the fair market value of the trust, date of creation, name and address of trustee, and a statement signed by the trustee under penalty of perjury that the trustee has not revealed certain information to the filer; and
15) identification of one or more contracts if the aggregate cost of goods and services sold under the contracts exceeds $10,000 in the reporting year. The report must include the name of all parties to the contracts. Contracts that must be identified are contracts with a governmental entity or person that contracts with a governmental entity for the sale of goods or services in the amount of $2,500 or more, and one of the parties to the contracts is the individual’s spouse, dependent child or any business entity owned by the individual, individual’s spouse, dependent child when the individual or relative mentioned above independently or in conjunction with one another owns at least 50% of the business.

Degree of Detail Required for Reportable Items

Categories of Value: The statute directs that certain items are to be listed in “categories” of amounts rather than actual dollar amounts. The statute establishes the categories to be used. 74

Amounts of Stock: Similarly, the law requires that amounts of stock must be reported by category of number of shares, instead of dollar value, and the report is to reflect whether the amount is: 1) less than 100 shares; 2) at least 100 but less than 500 shares; 3) at least 500 but less than 1000 shares; 4) at least 1000 but less than 5000 shares; 5) at least 5000 but less than 10,000 shares; 6) 10,000 shares or more.75

Real Property: The officer must report real property by reporting the street address, if available, or the number of lots or acres, as applicable, in each county, along with the name of the appropriate county, if the street address is not available, and the names of all persons retaining an interest in the property, other than severed mineral interests.76

73 Tex. Gov’t. Code §572.023(c) describes a blind trust as one to which the trustee is a disinterested party, is not the filer, is not required to register as a lobbyist, is not a public officer or public employee, was not appointed to an office or employment by the filer or a person the filer supervises, and the trustee has complete discretion to manage the trust and to dispose of and acquire assets without consulting or notifying the filer.
74 Tex. Gov’t. Code §572.022(a)
75 Tex. Gov’t. Code §572.022(b)
76 Tex. Gov’t. Code §572.022(c)
Timeliness of Filing
The deadline for filing is 5 p.m. of the deadline day.77 See the discussion under Subchapter A “Timeliness of Filing” for the extension of a deadline that falls on a weekend or holiday and the discussion of the “mailbox rule.”

A person is considered to have timely filed a financial statement providing the statement is personally delivered not later than 5 p.m. of the last day for filing the statement or the county clerk with whom the statement is required to be filed has adopted rules and procedures to provide for the electronic filing of the statement and the statement is electronically filed in accordance with those rules and procedures not later than midnight of the last day for filing the statement78

Records Maintenance and Access
Financial statements filed under Subchapter C are public information and the county clerk or Ethics Commission must maintain the records in a manner accessible to the public during regular business hours.79 Until the first anniversary of the filing date of the statement, each time a person requests to see a financial statement, excluding the county clerk, the clerk’s employees acting on official business, or commission employees, the clerk shall note and maintain in the file a listing of the requesting person’s name and address, who that person represents, and the date of the request.80

The county clerk or Ethics Commission may destroy each financial statement filed by a county judicial officer after the second anniversary of the date the person ceases to hold office, and must destroy the document if the second anniversary has lapsed and the former county judicial officers so requests.81 The county clerk or the Ethics Commission shall remove the home address and names of the dependent children of the officer or candidate from the financial statement, and from any county or commission record derived from the financial statement, before that statement or record is made available to the public.82 This certain individuals against a judge or members of a judge’s family because of a judge’s decision in a given case or legal action.

77 Tex. Loc. Gov’t. Code §159.053(b); Tex. Gov’t. Code §572.029
78 Tex. Loc. Gov’t. Code §159.053(c)
79 Tex. Loc. Gov’t. Code §159.055(a); Tex. Gov’t. Code §572.032(a)
80 Tex. Loc. Gov’t. Code §159.055(c); Tex. Gov’t. Code §572.032(b)
81 Tex. Loc. Gov’t. Code §159.055(d); Tex. Gov’t. Code §572.032(c)
Penalties

Criminal Penalty
A county judicial officer, or candidate for that office, commits a Class B misdemeanor if the person knowingly fails to file the required financial statement.83 Unlike Subchapters A and B of Chapter 159, Subchapter C does not contain any express defenses to prosecution.

Civil Penalty
No civil penalty is provided in Subchapter C for a late filing with the county clerk.

However, a person who chooses to file with the Ethics Commission and who fails to file timely is subject to civil penalties by the commission.84 Venue for an offense within the Ethics Commission’s jurisdiction is in Travis County as well as any other county in which it may be prosecuted.85

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83 Tex. Loc. Gov’t. Code §159.056
84 Tex. Gov’t. Code §572.033
85 Tex. Gov’t. Code §572.008
On receiving notice from the Office of Court Administration of a county attorney’s or state judge’s qualifications for office or on receipt of a written request from a county attorney, state judge, their spouses, or a candidate for those offices, the county clerk must remove or redact the residence address of the county attorney, state judge, spouse, or candidate from any financial disclosure report filed under Chapter 159 before it is made available to the public.\textsuperscript{87}

A county attorney is defined to mean a county attorney whose jurisdiction includes any criminal law or child protective services matter.\textsuperscript{88} A state judge is defined by the Election Code as: a judge, former judge, or retired judge of an appellate court, a district court, a constitutional county court, a county court at law, or a statutory probate court; an associate judge appointed under Chapter 201, Family Code, or a retired or former associate judge appointed under that chapter; a magistrate or associate judge appointed under Chapter 54 or 54A, Government Code; a justice of the peace; or a municipal court judge.\textsuperscript{89}

\begin{flushright}
\textsuperscript{86} Tex. Loc. Gov’t. Code §159.071, added by SB 489, 86\textsuperscript{th} Leg. Effective Sept. 1, 2019.
\textsuperscript{87} Tex. Loc. Gov’t. Code §159.071(b)
\textsuperscript{88} Tex. Loc. Gov’t. Code §159.071(a)(1)
\textsuperscript{89} Tex. Loc. Gov’t. Code §159.071(a)(2). Tex. Elec. Code §13.0021, amended by HB 2910, 86\textsuperscript{th} Leg. Effective Sept. 1, 2019; see Tex. Elec. Code §1.005(18-a) for definition of “state judge” as added by HB 2910. SB 489 references Sec. 13.0021, Election Code for the definition of “state judge.” However, the definition in that section was repealed by HB 2910 and moved to Sec. 1.005(18-a) of the Election Code.
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APPENDIX A

TEXAS LOCAL GOVERNMENT CODE
CHAPTER 159

SUBCHAPTER A. FINANCIAL DISCLOSURE BY CERTAIN COUNTY OFFICERS

Sec. 159.001. APPLICABILITY OF SUBCHAPTER. This subchapter applies only to:
(1) a county officer or candidate for a county office of a county with a population of 100,000 or more; or
(2) a justice of the peace or a candidate for the office of justice of the peace of a county with a population of 125,000 or more.

Sec. 159.002. DEFINITION. In this subchapter, "county officer" means a county judge, county commissioner, or county attorney.

Sec. 159.003. FINANCIAL STATEMENT REQUIRED. (a) A county officer, candidate for a county office, justice of the peace, or candidate for the office of justice of the peace shall file a financial statement as required by this subchapter.
(b) The statement must:
(1) be filed with the county clerk of the county in which the officer, justice, or candidate resides; and
(2) comply with Sections 572.022 and 572.023, Government Code, and with any order of the commissioners court of the county requiring additional disclosures.
(c) The statement may be filed with the county clerk by electronic mail. The county clerk may prescribe the manner and format for filing by electronic mail.

Sec. 159.004. FILING DATES; TIMELINESS OF FILING. (a) A county officer or justice of the peace shall file the financial statement required by this subchapter within the time prescribed by Section 572.026, Government Code. A candidate for office as a county officer or justice of the peace shall file the financial statement required by this subchapter within the time prescribed by Section 572.027, Government Code.
(b) Except as provided in Subsection (e), the timeliness of the filing is governed by Section 572.029, Government Code.
(c) A county officer or justice of the peace may request the county clerk to grant an extension of time of not more than 60 days for filing the statement. The county clerk shall grant the request if it is received before the filing deadline or if a timely filing or request for extension is prevented because of physical or mental incapacity. The county clerk may not grant more than one extension to a person in one year except for good cause shown.
(d) The county clerk may not grant an extension to a candidate for office as a county officer or justice of the peace.
(e) A person is considered to have timely filed a financial statement under this subchapter if:
(1) the statement is personally delivered not later than 5 p.m. of the last day for filing the statement; or
(2) the county clerk with whom the statement is required to be filed has adopted rules and procedures to provide for the electronic filing of the statement and the statement is electronically filed in accordance with those rules and procedures not later than midnight of the last day for filing the statement.
(f) A county clerk may adopt rules and procedures under this section relating only to the manner
in which a person must electronically file a financial statement and the required format of an electronically filed statement.

Sec. 159.005. PREPARATION OF FORMS. (a) The county clerk may:
(1) design a form to be used for filing the financial statement required by this subchapter; or
(2) require that a form designed by the Texas Ethics Commission under Chapter 572, Government Code, be used for filing the financial statement.
(b) The county clerk shall mail or, at the request of the person required to file under this subchapter, send by electronic mail, the form to each person required to file under this subchapter within the time prescribed by Section 572.030(c), Government Code.

Sec. 159.006. DUPLICATE STATEMENTS. If a person has filed a financial statement under one provision of this subchapter covering the preceding calendar year, the person is not required to file a financial statement required under another provision of this subchapter to cover that same year if, before the deadline for filing the statement under the other provision, the person notifies the county clerk in writing that the person has already filed a financial statement under this subchapter to cover that year.

Sec. 159.007. PUBLIC ACCESS TO STATEMENTS. (a) Financial statements filed under this subchapter are public records. The county clerk shall maintain the statements in separate alphabetical files and in a manner that is accessible to the public during regular office hours.
(b) During the one-year period following the date of filing of a financial statement, each time a person, other than the county clerk or an employee of the county clerk who is acting on official business, requests to see the financial statement, the county clerk shall place in the file a statement of the person's name and address, whom the person represents, and the date of the request. The county clerk shall retain that statement in the file for one year after the date the requested financial statement is filed.
(c) The county clerk may, and on notification from a former county officer, justice of the peace, or candidate shall, destroy any financial statements filed by the officer, justice, or candidate two years after the date the person ceases to be an officer, justice, or candidate, as applicable.

Sec. 159.0071. NOTIFICATION TO PROSECUTING ATTORNEY. The county clerk of each county in which a person is required to file a financial statement under this chapter shall maintain a list of the county officers, candidates for county office, justices of the peace, and candidates for the office of justice of the peace required to file the financial statement. Not later than the 10th day after each applicable filing deadline, the county clerk shall provide to the county attorney or criminal district attorney a copy of the list showing for each county officer, candidate for county office, justice of the peace, and candidate for justice of the peace:
(1) whether the officer, justice, or candidate timely filed a financial statement as required by this subchapter;
(2) whether the officer, justice, or candidate timely requested and was granted an extension of time to file as provided for by Section 159.004 and the new due date for each such officer, justice, or candidate; or
(3) whether the officer, justice, or candidate did not timely file a financial statement or receive an extension of time.

Sec. 159.008. CRIMINAL PENALTY. (a) A county officer, candidate for county office, justice of
APPENDIX A

the peace, or candidate for the office of justice of the peace commits an offense if the officer, justice, or candidate knowingly fails to file a financial statement as required by this subchapter.

(b) An offense under this section is a Class B misdemeanor.

(c) It is a defense to prosecution under this section that the officer, justice, or candidate did not receive copies of the financial statement form required to be mailed to the officer, justice, or candidate by this subchapter.

Sec. 159.009. VENUE. An offense under this subchapter, including perjury, may be prosecuted in any county in which it may be prosecuted under the Code of Criminal Procedure.

Sec. 159.010. CIVIL PENALTY. (a) A person who determines that a person required to file a financial statement under this subchapter has failed to do so may notify in writing:

(1) the county attorney or criminal district attorney; or

(2) the district attorney, if the person required to file the statement is the county attorney.

(b) On receipt of a written notice under Subsection (a), the county attorney, district attorney, or criminal district attorney shall determine from any available evidence whether the person to whom the notice relates has failed to file a statement. On making that determination, the county attorney, district attorney, or criminal district attorney shall immediately mail by certified mail a notice of the determination to the person responsible for filing the statement.

(c) If the person responsible for filing the statement fails to file the statement before the 30th day after the person receives the notice under Subsection (b), the person is civilly liable to the county for an amount not to exceed $1,000.

(d) A penalty paid under this section shall be deposited to the credit of the general fund of the county.

(e) This section is cumulative of any other available sanctions for late filings of statements.

SUBCHAPTER B. FINANCIAL DISCLOSURE BY OTHER COUNTY OFFICERS AND EMPLOYEES

Sec. 159.031. COUNTY COVERED BY SUBCHAPTER. This subchapter applies only to a county with a population of 125,000 or more.

Sec. 159.032. DEFINITIONS. In this subchapter:

(1) "County officer" means a sheriff, county tax assessor-collector, county clerk, district clerk, county treasurer, county auditor, or county purchasing agent. The term does not include a county officer as defined by Section 159.002.

(2) "Precinct officer" means a constable.

(3) "County judicial officer" means a justice of the peace or a master, magistrate, or referee appointed by a justice of the peace.

(4) "County employee" does not include a person covered by Subdivision (1), (2), or (3).

Sec. 159.033. FINANCIAL DISCLOSURE REPORTING SYSTEM. (a) The commissioners court of the county may adopt by order a financial disclosure reporting system for county officers, precinct officers, county judicial officers, candidates for those offices, and county employees.

(b) The commissioners court shall prescribe the items required to be reported and the times the report is due.
(c) If reporting is required, the commissioners court may restrict the reporting requirement to a limited part of county employees if all employees with similar jobs are required to report.

Sec. 159.034. FILING REQUIREMENT. (a) The commissioners court may require the report to be filed with the clerk of the commissioners court, the county auditor, or any other county officer. However, the commissioners court may require the report to be filed with the county clerk or other elected county officer only if the county clerk or elected county officer consents to the imposition of that duty.
(b) The commissioners court may not require records filed under this subchapter to be maintained for more than one year and may require the authority with whom the records are filed to destroy the records after one year.
(c) A person required by order of the commissioners court to file a report under this subchapter is considered to have complied with the order if the person files with the authority prescribed by the commissioners court a report that complies with the requirements of Chapter 572, Government Code.
(d) A report filed under this subchapter may be filed by electronic mail. The authority with whom the report is filed may prescribe the manner and format for filing by electronic mail.

Sec. 159.0341. TIMELINESS OF FILING. (a) A person is considered to have timely filed a report under this subchapter if:
(1) the report is filed in accordance with Section 572.029, Government Code;
(2) the report is personally delivered not later than 5 p.m. of the last day for filing the report; or
(3) the officer with whom the report is required to be filed has adopted rules and procedures to provide for the electronic filing of the report and the report is electronically filed in accordance with those rules and procedures not later than midnight of the last day for filing the report.
(b) An officer with whom a report is required to be filed under this subchapter may adopt rules and procedures under this section relating only to the manner in which a person must electronically file a report and the required format of an electronically filed report.

Sec. 159.035. CIVIL PENALTY. (a) If a report is determined to be late, the person responsible for filing the report is civilly liable to the county for $100. The county attorney or the district or criminal district attorney with civil jurisdiction may not initiate suit for the penalty until the 10th day after the date a notice concerning the late report is mailed to the person. If the report is filed and the penalty is paid before the 10th day after the date of the mailing, the authority with whom the report is filed shall notify the county attorney or the district or criminal district attorney, and the civil suit under this section may not be initiated.
(b) A penalty paid under this section shall be deposited to the credit of the general fund of the county.

Sec. 159.036. CRIMINAL PENALTY. (a) An officer, candidate, or employee required to file a report by an order adopted under this subchapter commits an offense if the person knowingly fails to file the report as required by the order.
(b) An offense under this section is a Class B misdemeanor.
(c) It is a defense to prosecution under this section that the person has filed the required report and paid a civil penalty as provided by this subchapter.
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SUBCHAPTER C. FINANCIAL DISCLOSURE BY COUNTY JUDICIAL OFFICERS

Sec. 159.051. DEFINITIONS. In this subchapter:
(1) “Commission” means the Texas Ethics Commission.
(2) "County judicial officer" means the judge of a statutory county court or statutory probate court.

Sec. 159.052. FILING REQUIREMENT. (a) A county judicial officer or a candidate for office as a county judicial officer shall file with the county clerk or the commission a financial statement that complies with Sections 572.022 and 572.023, Government Code.
(b) A county judicial officer or candidate who files a financial statement with the commission shall file with the county clerk a document stating that the officer or candidate is filing the financial statement with the commission. The document must be filed by the deadline for filing the financial statement.
(c) A financial statement filed with the county clerk may be filed by electronic mail. The county clerk may prescribe the manner and format for filing by electronic mail under this subsection.

Sec. 159.053. FILING DATES; TIMELINESS OF FILING. (a) A county judicial officer shall file the financial statement required by this subchapter within the time prescribed by Section 572.026, Government Code. A candidate for office as a county judicial officer shall file the financial statement required by this subchapter within the time prescribed by Section 572.027, Government Code.
(b) Except as provided in Subsection (c), the timeliness of the filing is governed by Section 572.029, Government Code.
(c) A person is considered to have timely filed a financial statement under this subchapter if:
(1) the statement is personally delivered not later than 5 p.m. of the last day for filing the statement; or
(2) the county clerk with whom the statement is required to be filed has adopted rules and procedures to provide for the electronic filing of the statement and the statement is electronically filed in accordance with those rules and procedures not later than midnight of the last day for filing the statement.

Sec. 159.054. PREPARATION OF FORMS. (a) The county clerk may:
(1) design a form to be used for filing the financial statement required by this subchapter; or
(2) require that a form designed by the commission under Chapter 572, Government Code, be used for filing the financial statement.
(b) The county clerk shall make paper and electronic copies of the form available to each person required to file under this subchapter within the time prescribed by Section 572.030(c), Government Code.

Sec. 159.055. PUBLIC ACCESS TO STATEMENTS. (a) Except as provided by Subsection (b), a financial statement filed under this subchapter or a document filed under Section 159.052(b) is a public record. The county clerk or the commission shall maintain the financial statements or documents in a manner that is accessible to the public during regular business hours.
(b) The county clerk or the commission shall remove the officer’s or candidate’s home address and the names of the officer's or candidate's dependent children from the officer's or candidate's financial statement and any county or commission record derived from the financial statement before the statement or record is made available to a member of the public.

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APPENDIX A

(c) Until the first anniversary of the date a financial statement is filed, each time a person requests to see the financial statement, excluding the county clerk or an employee of the county clerk or the commission, acting on official business, the county clerk or the commission shall place in the file a statement of the person's name and address, whom the person represents, and the date of the request. The county clerk or the commission shall maintain that statement in the file until the first anniversary of the date the financial statement is filed.

(d) After the second anniversary of the date a person ceases to be a county judicial officer, the county clerk or the commission may and on notification from the former officer shall destroy each financial statement filed by the officer.

Sec. 159.056. FAILURE TO FILE; CRIMINAL PENALTY. (a) A person commits an offense if the person:

(1) is a county judicial officer or a candidate for office as a county judicial officer; and

(2) knowingly fails to file a financial statement as required by this subchapter.

(b) an offense under this section is a Class B misdemeanor.

SUBCHAPTER D. PROTECTION FOR JUDICIAL OFFICERS

Sec. 159.071 OMISSION OF ADDRESS.

(a) In this section:

(1) “County attorney” means a county attorney whose jurisdiction includes any criminal law or child protective services matter.

(2) “State judge” has the meaning assigned by Section 13.0021, Election Code.

(b) On receiving notice from the Office of Court Administration of the Texas Judicial System of a county attorney's or state judge's qualifications for office or on receipt of a written request from a county attorney, state judge, spouse of a county attorney or state judge, or candidate for the office of county attorney or state judge, the county clerk shall remove or redact the residence address of the county attorney, state judge, spouse of a county attorney or state judge, or candidate for the office of county attorney or state judge from any report filed under this chapter by the county attorney, state judge, or candidate before the statement is made available to a member of the public.
## Texas Counties Having Population of 100,000 or More

<table>
<thead>
<tr>
<th>County</th>
<th>Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bell</td>
<td>310,235</td>
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<td>Bexar</td>
<td>1,714,773</td>
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<td>Brazoria</td>
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<td>Brazos</td>
<td>194,851</td>
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<td>Cameron</td>
<td>406,220</td>
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<td>Collin</td>
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<td>Comal</td>
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<td>Dallas</td>
<td>2,368,139</td>
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<td>Denton</td>
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<td>Ector</td>
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<td>Ellis</td>
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<td>El Paso</td>
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<td>Fort Bend</td>
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<td>Galveston</td>
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<td>Williamson</td>
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</table>
§ 662.003. Dates and Descriptions of Holidays

(a) A national holiday includes only the following days:
   (1) the first day of January, "New Year's Day";
   (2) the third Monday in January, "Martin Luther King, Jr., Day" in observance of the birthday of Dr. Martin Luther King, Jr.;
   (3) the third Monday in February, "Presidents' Day";
   (4) the last Monday in May, "Memorial Day";
   (5) the fourth day of July, "Independence Day";
   (6) the first Monday in September, "Labor Day";
   (7) the 11th day of November, "Veterans Day," dedicated to the cause of world peace and to honoring the veterans of all wars in which Texans and other Americans have fought;
   (8) the fourth Thursday in November, "Thanksgiving Day"; and
   (9) the 25th day of December, "Christmas Day."

(b) A state holiday includes only the following days:
   (1) the 19th day of January, "Confederate Heroes Day," in honor of Jefferson Davis, Robert E. Lee, and other Confederate heroes;
   (2) the second day of March, "Texas Independence Day";
   (3) the 21st day of April, "San Jacinto Day";
   (4) the 19th day of June, "Emancipation Day in Texas," in honor of the emancipation of the slaves in Texas in 1865;
   (5) the 27th day of August, "Lyndon Baines Johnson Day," in observance of the birthday of Lyndon Baines Johnson;
   (6) the Friday after Thanksgiving Day;
   (7) the 24th day of December; and
   (8) the 26th day of December.

(c) An “optional holiday” includes only the days on which Rosh Hashanah, Yom Kippur, or Good Friday falls.

§ 662.021. Dates of Holidays

A legal holiday includes only the following days:
(1) a national holiday under Section 662.003(a); and
(2) a state holiday under Sections 662.003(b)(1) through (6).