

2025

SHORT ANSWERS TO COMMON QUESTIONS

TEXAS ASSOCIATION OF COUNTIES

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TEXAS ASSOCIATION *of* COUNTIES

Legal Services for Texas Counties



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WEBSITE POSTING REQUIREMENTS FOR COUNTIES

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The  symbol indicates sections that have been updated since the previous publication.



The  symbol indicates a posting requirement with a specific duration or term a posting must remain on the county's Internet website.



The  symbol indicates a posting requirement with a specific location on the county's Internet website.



The  symbol indicates a posting requirement with a specific period or deadline by which the posting must be uploaded onto the county's Internet website.

INTRODUCTION

The following is a list of the county website posting requirements of which the Texas Association of Counties (TAC) is presently aware. Also included are citations to the statutes that contain these requirements and a summary of each requirement. As of January 1, 2020, all counties are required to maintain an Internet website.¹

¹ Tex. Tax Code §26.16.

BUDGET

1. Proposed County Budget

Local Government Code §111.006(b) (counties with population of 225,000 or less);
Local Government Code §111.037 (counties with population over 225,000)

The county clerk shall take action to ensure that the proposed budget is posted on the county's Internet website.

2. Final Approved Budget

Local Government Code §111.009(b) (population of 225,000 or less);
Local Government Code §111.040 (population over 225,000);
Local Government Code §111.069 (alternate method of budget preparation in counties of population more than 125,000)

The commissioners court shall ensure that a copy of the adopted budget, along with the statutorily required cover sheet, is posted on the county's Internet website **at least until the first anniversary of the date the budget is adopted.**²



3. Past Budget Information

Tax Code §26.18

The county is required to post its budget for the preceding two years, along with the proposed or adopted budget for the current year, and the change in the amount of the budget from the preceding year to the current year by dollar amount and percentage. The county must also post the amount of tax revenue budgeted for maintenance and operations for the preceding two years and the current year, the amount of tax revenue budgeted for debt service for the preceding two years and the current year, and the most recent financial audit of the county.

² Note the requirement of Tax Code Section 26.18 which simultaneously requires counties to post their budgets for the preceding two years. See *Past Budget Information* below.

ECONOMIC DEVELOPMENT

1. Tax Abatement Guidelines and Criteria

Tax Code §312.002(c-2)

A county shall post the current version of the guidelines and criteria governing tax abatement agreements adopted under Section 312 of the Tax Code.

2. Public Improvement District Service Plans

Local Government Code §372.013(f)³



Effective January 1, 2026, a county shall post a copy of the service plan, including a copy of the notice form required by Property Code §5.014, on the Internet website **not later than the 7th day after the date the county approved, amended, or updated the service plan.**



3. Local Development Agreements

Local Government Code §381.005(c)

A county shall provide on its website a direct link to the location of information published on the comptroller's website relating to a local economic development agreement entered into, amended, or renewed by the county, county industrial commission, or development board pursuant to Chapter 381 of the Local Government Code and which has been submitted to the comptroller for inclusion in the Local Development Agreement Database.

4. Digital Licenses

Occupations Code §60.002

If a county is authorized to issue occupational licenses, the county may issue the license digitally to a license holder. The digital license must be in a secure format and readily accessible by the license holder through an Internet website and on a wireless communication device. The public must also be able to view a license holder's digital license through an Internet website or by using a QR code.

³ added by SB 1106, 89th (R) Leg., effective January 1, 2026

ELECTION NOTICE REQUIREMENTS

1. The Date and Location of the Next Election for County Officers

Government Code §2051.201(b)(3)

2. Continuous Posting of Requirements and Deadline for Filing for Candidacy

Government Code §2051.201(b)(4)



The requirements and deadline for filing for candidacy of each elected county office shall **be continuously posted for at least one year before the election day for the office.**

3. Notice of Election

Election Code §§4.003(b), 4.008(a)



Not later than 21 days before election day, a county shall post a notice of election given by the county or provided to the county by a political subdivision located in the county, which must include the location of each polling place.

4. Notice of Debt Obligation Election

Election Code §4.003(f)(3)



A debt obligation election order shall be posted on the county's Internet website **during the 21 days before the election** along with the election notice, contents of the proposition, and any sample ballot prepared for the election.

5. Internet Posting of Election Notices

Election Code §4.009



Not later than the 21st day before election day, a county that holds an election or provides election services for an election shall post on its Internet website: the date of the election; the location of each polling place; each candidate for an elected office on the ballot; and each measure on the ballot.

6. Debt Obligation Voter Information Document

Government Code §1251.052(b), (c), (d)



A county with at least 250 registered voters on the date the county adopts a debt obligation election order must prepare a voter information document stating the statutorily required facts and assumptions and post the voter information document on the county's Internet website **not later than the 21st day before election day and ending on the day after the date of the debt obligation election.**

7. Notice of Voter Identification Requirements and Elimination of Straight Ticket Voting

Election Code §31.012(a)

The voter registrar shall provide notice of the voter identification requirements and that straight ticket voting has been eliminated pursuant to HB 25, Acts of the 85th Legislature, Regular Session, 2017 on the county's Internet website in each language in which voter registration materials are required to be available.

8. County Election Office Contact Information

Election Code §31.125

The county officer responsible for administering elections shall post contact information for the county election office on the county's Internet website, including: the street address and zip code and mailing address if different from the street address; telephone number; fax number; and email address.

9. Polling Places and Hours of Operation

Election Code §31.125

The county officer responsible for administering elections shall post: the name of the building in which each polling place is located, if available; the street address and zip code of the polling place; and the days and hours of voting at each polling place location.

10. Election Judge and Clerk Training Sessions

Election Code §32.114(c)

The county clerk shall post notice of the time and place of each training session for election judges and clerks, and the notice shall state that the training session is open to the public.

11. Order Changing County Election Precinct Boundary

Election Code §42.035(a)



The commissioners court must publish notice of an order to change a county election precinct boundary in a newspaper in the county once a week for three consecutive weeks and on the county's Internet website **for three consecutive weeks.**

12. Notice of Polling Place Location Changes

Election Code §43.061(c)(2)



The county clerk shall post notice of a change in polling place location on **any Internet website maintained by the county clerk to provide election information.**

13. Internet Posting of Election Results

Election Code §65.016⁴

A county that holds or provides election services for an election shall post on its Internet website: the results of each election; the total number of votes cast; the total number of votes cast for each candidate or for or against each measure; the total number of votes cast for each candidate or for or against each measure at each polling location; the total number of votes cast by personal appearance; the total number of votes cast by personal appearance or mail; and the total number of counted and uncounted provisional ballots cast.



The information must be posted as soon as practicable after the election and must be accessible **without having to make more than two selections or view more than two network locations after accessing the Internet website home page of the county.**



14. Post Election Reconciliation

Election Code §66.005⁵



The general custodian of election records shall post results of an election reconciliation **in the same location that the county provides information on election results.**

⁴ amended by SB 2753, 89th (R) Leg., effective September 1, 2025

⁵ added by SB 2217, 89th (R) Leg., effective September 1, 2025

15. Notice of Opening a Ballot Box to Retrieve Erroneously Placed Election Records

Election Code §66.059(b-1)



The district judge shall post notice of the date, hour, and place for opening a ballot box on the county's Internet website **for 24 hours preceding the hour set for opening the box.**

16. Notice of Early Voting Dates and Times

Election Code §85.007

The county must post the dates and times for early voting periods on the county's website if the county maintains a website.

17. Early Voting Weekend Hours

Election Code §85.007(c)



The early voting clerk shall post **continuously for at least 72 hours** the dates and hours that voting on a Saturday or Sunday will be conducted.

18. Notice of Branch Voting Schedule

Election Code §85.067



The early voting clerk shall post on the county internet website a schedule for each election stating the location of each permanent and temporary branch polling place, the election precincts served by each branch polling place, and the dates and hours that temporary branch voting will be conducted. The schedule shall be posted **continuously for a period beginning not later than the fifth day before the first day of early voting by personal appearance and ending on the last day of that period.** Amendments to the schedule must be made not later than the fifth day before voting is scheduled to begin at the additional temporary branch.



19. Early Voting Branch Polling Place Daily Register

Election Code §85.072(f)



The early voting clerk shall provide, in a downloadable database format, a current copy of the early voting branch polling place register for posting on the county's website **each day early voting is conducted.** At a minimum, the voter registration number for each voter listed in the register must be posted.

20. Electronic Tracking of Application for Ballot Voted by Mail or Ballot Voted by Mail
Election Code §86.015(a)

The secretary of state shall develop or provide an online tool to each early voting clerk that allows for the electronic tracking of the location and status of the application and ballot to be voted by mail and a ballot voted by mail on the county's Internet website if the early voting clerk is the county clerk. The online tool should also enable a person to receive notice of and, if possible, correct a defect in the application and ballot.

21. Early Voting Signature Verification Committee
Election Code §87.027(k-1)



The early voting clerk shall post the name and residence address of each appointee to an early voting signature verification committee **continuously for the period beginning the day after the date of appointment and ending on the last day of the committee's operation in the election.**

22. Early Voting Rosters
Election Code §87.121(g), (h), (i)



For an election in which the county clerk is the early voting clerk, information on the roster for a person who votes an early voting ballot in person or by mail shall be made available on the publicly accessible county Internet website **by 11 a.m. on the day following the day** the early voting clerk: (i) enters the roster listing for a person voting in person, or (ii) receives a ballot voted by mail.

23. Hand Count Election Audit
Election Code §127.201(e)⁶



Not later than the third day after the date the hand count is completed, the general custodian of election records shall deliver a written report of the results to the secretary of state and post a copy of the results to the **county's Internet website in the same location that the county provides information on election returns and results.**

⁶ amended by SB 827, 89th (R) Leg., effective September 1, 2025

24. Risk-Limiting Audit

Election Code §§127.301, 127.302

The general custodian of election records shall post a notice of the date, hour, and place of a risk-limiting audit conducted for a selected statewide race or measure on the county's Internet website. This applies to an election that occurs after Aug. 31, 2026; that contains a race or measure that is voted statewide; and in which a specified auditable voting system is used.

25. Public Test of Logic and Accuracy Testing of Direct Recording Electronic Voting Machines

Election Code §129.023(b)



At least 48 hours before a public logic and accuracy test of a voting system is conducted, the general custodian of election records shall post notice of the test, and the test shall be open to the public.

26. Public Test of Logic and Accuracy for Electronic Pollbook System

Election Code §129.0231(b)⁷



At least 48 hours before a public logic and accuracy test of the electronic pollbook system begins, the general custodian of election records shall post notice of the test.

27. Public Notice of Extended Filing for an Application for General Primary Ballot

Election Code §172.055(c)

For an office filled by voters of a single county, if the deadline for filing applications for a place on the general primary ballot is extended, not later than 24 hours after a candidate withdraws or is declared ineligible or after the authority preparing the notice learns of the candidate's death, the authority shall deliver a copy of the notice to the county clerk. The county clerk shall post notice of the extended filing period on the county website.

⁷ added by SB 2166, 89th (R) Leg., effective September 1, 2025

28. Notice of Primary Election and Consolidated Precincts

Election Code §172.1112(a)

The county clerk shall post notice of a primary election and a notice of consolidated precincts, if applicable, in the same manner prescribed by §4.003(b) for general and special elections.

29. Notice of Accepting Voters with Certain Disabilities

Election Code §63.0015

The following notice regarding the priority given at the polling place to persons with mobility problems must be posted on each Internet website relating to elections maintained by the county:

“Pursuant to Section 63.0015, Election Code, an election officer shall give voting order priority to individuals with a mobility problem that substantially impairs the person’s ability to move around. A person assisting an individual with a mobility problem may also, at the individual’s request, be given voting order priority. Disabilities and conditions that may qualify you for voting order priority include paralysis, lung disease, the use of portable oxygen, cardiac deficiency, severe limitation in the ability to walk due to arthritic, neurological, or orthopedic condition, wheelchair confinement, arthritis, foot disorder, the inability to walk 200 feet without stopping to rest, or use of a brace, cane, crutch, or other assistive device.”



All procedures and accommodations available to voters with disabilities shall be posted in an accessible manner **on the county clerk’s Internet website.**

30. Security of Voted Ballots

Election Code §127.1232(b)

The general custodian of election records in a county with a population of 100,000 or more shall implement a video surveillance system that retains a record of all areas containing voted ballots from the time the ballots are delivered to the central counting station, signature verification committee, or early voting ballot board until the canvass of precinct election returns. The video shall be made available to the public by a livestream.

31. County Election Board

Election Code §51.002(e)



The county clerk shall post a notice on the county Internet website of a meeting of the county election board **not later than 48 hours before the meeting.**

32. Application for Early Voting Ballot

Election Code §84.0121(a)



The early voting clerk shall post the official application form for an early voting ballot **on the clerk's Internet website** in a format that allows a person to easily complete the application directly on the website before printing.

ETHICS AND CAMPAIGN FINANCE

1. Candidate, Officeholder, and Specific-Purpose Committee Reports

Election Code §254.0401



The county clerk shall make reports filed by a candidate, officeholder, or specific-purpose committee in connection with a county office or the office of county commissioner available to the public on the county Internet website **not later than the 10th business day after the report is received.** Before making the report available on the county Internet website, the county clerk may remove each portion, other than city, state, and zip code, of the address of the person listed on the report. However, the removed address information must remain available on the report maintained in the county clerk's office. **A report must be accessible on the website until the fifth anniversary date the report was first made available.**



2. Conflicts Disclosure Documents

Local Government Code §176.009(a)

A county shall provide access on its Internet website to the statements and questionnaires filed pursuant to Local Government Code Chapter 176.

GENERAL ADMINISTRATION

1. County Contact Information

Government Code §2051.201(b)

Each county shall post on a publicly available Internet website the county's contact information, including a mailing address, telephone number, email address and each elected county officer.

2. Elected Officer Information

Government Code §2051.201(b)(2)

Each county shall post on a publicly accessible Internet website each elected officer of the political subdivision. The subsection does not state what information about the officers must be posted. We would suggest at least the name and contact information.

3. Utility Bills of Government Entities

Government Code §2265.001

A county must record in an electronic repository the amount of electricity, water, or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services and report the recorded information on a publicly accessible Internet website with an interface designed for ease of navigation if available, or at another publicly accessible location.

4. County Treasurer's Report

Local Government Code §114.026(d)

The affidavits of the members of the commissioners court certifying compliance with Local Government Code §114.026(c) must be filed with the county clerk, published and posted on the county's Internet website.

5. Severance Agreement

Local Government Code §180.011(d)⁸



A county that enters into a contract or employment agreement, or renewal or renegotiation of an existing contract or employment agreement, that contains a

⁸ added by HB 762, 89th (R) Leg., effective September 1, 2025



provision for severance pay shall post each severance agreement **in a prominent place on the county's Internet website.**

6. Sale or Lease of Advertising Space

Local Government Code §263.251



If the commissioners court adopts a procedure by which the county leases advertising space in or on a county-owned building; on personal property owned or leased by the county; or on an official county Internet website, the notice must be posted on the county's Internet website **continuously for the 14 days immediately before the date the award of the sale or lease is made.** The notice must also be published at least one time in a newspaper of general circulation in the county not earlier than the 30th day or later than the 14th day before the date the award of the sale or lease is made.

7. Municipal and County Water and Energy Improvement Regions

Local Government Code §399.009(c)(2)

The county shall post the report required by this section for a proposed county water and energy improvement region on its Internet website.

8. Tax Official Information

Tax Code §1.085(a-6)



The county tax assessor-collector or a person designated by the tax assessor-collector **shall prominently display** the information necessary for proper electronic delivery of communications to the official on the county's internet website.

JUDICIAL

1. Juvenile Court Information

Family Code §58.352



In a county with a population of 600,000 or more, **not later than the 10th day of each quarter**, the juvenile court judge must post on the county's Internet website certain information about children committed to a correctional facility operated by the Texas Juvenile Justice Department.

2. Court Orders of Nondisclosure

Government Code §411.0745



Each county or district clerk's office that maintains an Internet website shall include on that website a link to the electronic application and printable application form for a petition for an order of nondisclosure available on the Office of Court Administration's Internet website.

3. Report on Court Appointments

Government Code §36.004(b)(2)



The county or district clerk shall prepare a report on court appointments for an attorney ad litem, guardian ad litem, guardian, mediator, or competency evaluator for a case before the court in the preceding month and post the report to any Internet website of the court not later than the 15th day of each month.

4. Notice of Self-Help Procedures

Government Code §51.808



The clerk of each court in this state shall post on the court's Internet website a link to the self-help resources Internet website designated by the Office of Court Administration of the Texas Judicial System. The Office of Court Administration's self-help website and the State Law Library's internet website.

5. Judicial Statistics

Government Code §71.035(a-3)

In a county with a population greater than one million, a court official for each court in the county shall submit a monthly report to the appropriate county official to publish on the county's public internet website. Section 71.035(a) provides a list of court activity statistics and case-level information that must be included in the monthly report. The report should be posted in a searchable format.



6. Ex Parte Petition for Expunction Agency List

Code of Criminal Procedure art. 55A.253(c)⁹

A district clerk shall compile and maintain on the clerk's Internet website a list of the agencies and entities described by art. 55A.253(a)(8)(A) and include applicable e-mail addresses for those agencies and entities.

LAW ENFORCEMENT

1. Impoundment of Estrays

Agriculture Code §142.009



If the sheriff cannot determine the owner of an estray, the sheriff shall post a notice of the impoundment on the public notice board at the courthouse and advertise the impoundment in a newspaper of general circulation in the county or on the county's Internet website **for at least 15 days after the date of the impoundment.**

2. Use of Unmanned Aircraft by Law Enforcement Agencies

Government Code §423.008¹⁰



Not earlier than January 1 and not later than January 15 of each odd- numbered year, each county law enforcement agency located in a county with a population greater than 150,000 that used or operated an unmanned aircraft during the preceding 24 months, **shall post to its Internet website** a report regarding the agency's use or operation of unmanned aircraft.

OPEN GOVERNMENT

1. Notice of Open Meeting and Record of a Meeting

Government Code §551.056, §2051.201

Notice of a commissioners court meeting and the agenda for the meeting must be concurrently posted on the website, in addition to normal physical posting. A county with a population of 65,000 or more must also post the meeting agenda.¹¹

⁹ added by SB 1667, 89th (R) Leg., effective September 1, 2025

¹⁰ amended by SB 2569, 89th (R) Leg., effective immediately

¹¹ Because the terms "notice" and "agenda" are used interchangeably in the Open Meetings Act and in common parlance, it is not clear what additional information should be included under this provision.

Counties with a population greater than 10,000 must post each record¹² of a commissioners court meeting.

2. Posting of Video and Audio Recordings

Government Code §551.128

Commissioners courts of counties with a population of 125,000 or more shall make a video and audio recording of reasonable quality for each regularly scheduled open meeting that is not a work session or special called meeting and make an archived copy of the recording available on the Internet. The recording of the meeting may be posted either on the county's own site or on a publicly accessible video-sharing or social networking site. The meeting must be **posted no later than seven days after the recording was made and must be maintained on the Internet for not less than 2 years after posting.**



3. Public Information Request Form

Government Code §552.235

A county that allows requestors to use the public information request form developed by the attorney general shall post the form on its website.

4. Investigation of Open Meeting Offense

Code of Criminal Procedure, art. 2A.112(c)¹³

If a district attorney, criminal district attorney, or county attorney decides to not prosecute or to terminate an investigation of Open Meetings Act violations, the attorney shall publish **on the Internet website maintained by the attorney's office, for a period not less than one year.** The notice must include the attorney's decision and the reason for not prosecuting or for terminating the investigation.



¹² The term "record" is undefined.

¹³ added by HB 3711, 89th (R) Leg., effective September 1, 2025

PROPERTY

1. Revision of Subdivision Plats

Local Government Code §232.009¹⁴

Local Government Code §232.225¹⁵ (certain counties near an international border and the Gulf of Mexico)



The county must post notice of proposed subdivision plat revisions that do not impact a public interest or public property on the county's Internet website **continuously for at least 30 days preceding the date of the meeting until the day after the meeting.**

2. Notice of Redaction



Property Code §11.008(k)¹⁶



The county clerk or provider with which the county commissioners court contracts who omits or redacts information from an instrument in accordance with Property Code §11.008(j) shall display **on the Internet website of the online database in which the instrument is available to the public** a clear and conspicuous statement that: (1) information has been redacted from certain instruments; and (2) the online database does not constitute the official repository of real property records and may not reflect the complete or unaltered contents of those records as maintained in the official real property records.

3. Property Owner's Bill of Rights

Property Code §21.0112

Before negotiating with a property owner prior to exercising eminent domain, a county must provide the property owner with the Property Owner's Bill of Rights as contained in Government Code §402.031, and must post it on the county's Internet website, if feasible.

¹⁴ Applies only to real property located outside municipalities and the extraterritorial jurisdiction of municipalities with a population of 1.5 million or more as determined under Chapter 42, Local Government Code.

¹⁵ added by HB 3680, 89th (R) Leg., effective September 1, 2025

¹⁶ added by HB 4350, 89th (R) Leg., effective immediately

4. Notice of Foreclosure Sale

Property Code §51.002(f-1)



The county **shall prominently post** notice of foreclosure sales on its Internet website on a page where the county posts other auction information and make the notice available for viewing without charge or registration. The county must also post the date, time, and location of the sale on the same website page as the notice.

5. Certain Value-Based Fees

Local Government Code §232.901(e)



A county that imposes a fee for reviewing or processing an engineering or construction plan or inspecting a public infrastructure improvement **shall publish annually** the fee, the hourly rate, and the estimated direct time incurred by county employees on the county Internet website.

6. Required Document List for Plat Application

Local Government Code §232.0025(a)



The commissioners court shall post and **continuously maintain** the most current version of a written list of all documentation and other information that must be submitted with a plat application on the county Internet website.

7. Statement of Delinquent Taxes

Tax Code §34.015(c-1)

The county tax assessor-collector shall post on the county Internet website the form a person must use to request a written statement stating whether there are any delinquent taxes owed by the person to that county. However, if the county tax assessor-collector permits a person to use a form prescribed by the comptroller, the tax assessor-collector may post a link to the location of the form on the comptroller's website.

8. Unclaimed or Abandoned Personal Property

Code of Criminal Procedure, art. 18.17(b)¹⁷



If notice is not mailed, the county purchasing agent or sheriff of the county shall alternatively post a one-time notice on the Internet website and social networking

¹⁷ amended by HB 1261, 89th (R) Leg., effective September 1, 2025

website of the law enforcement agency that seized unclaimed or abandoned personal property which is not held as evidence and has not been ordered destroyed or returned and has remained unclaimed for 30 days. The notice must describe the property being held, give the name and address of the officer holding the property, and state that if the owner does not claim the property before the 90th day after the date of the notice, the property will be disposed of.

PUBLIC FINANCE

1. Capital Appreciation Bonds

Government Code §1201.0245(b)(4)

Before issuing capital appreciation bonds that are secured by ad valorem taxes, the commissioners court must post the total amount of the proposed bonds; the length of maturity; the projects to be financed; the intended use of the bond proceeds; the total amount of the county's outstanding bonded indebtedness at the time of the bond election; the total amount of the county's outstanding bond indebtedness; cost of the bond issuance; and disclosure of any personal or financial relationships between members of commissioners court and any financial advisor, bond counsel, bond underwriter, or other professional associated with the bond issuance.



The commissioners court **must regularly update** the total amount of the county's bonded indebtedness.

2. Annual Report of Certain Financial Information

Local Government Code §140.008



The county must provide information annually to the Comptroller detailing the county's outstanding debt obligations secured by ad valorem taxes and **post the annual report** on the county's website. The county must include the contact information for the main office of the county on the county's website. (The "main office" of the county is usually considered to be the county judge's office.) See §140.008 (d) and (e) for alternatives to posting certain debt obligation information in a manner prescribed by the comptroller and alternatives to posting for counties with a population of less than 35,000.

3. Alternative Finance and Procurement for Public and Private Facilities and Infrastructure

Government Code §2267.066(a)(1)



The commissioners court may enter into agreements with private entities to develop qualifying public works projects or to improve real estate owned by the county. The county must post notice of proposed projects on its Internet website **no later than the 10th day after the date the proposals are accepted.**

TAX RATES

1. Notice of Tax Rate

Tax Code §26.04(e)



By August 7 or as soon thereafter as practicable, the designated officer or employee calculating the no-new-revenue and voter-approval tax rates shall post prominently **on the home page of the county's Internet website** in the form prescribed by the comptroller: the no-new-revenue tax rate, the voter-approval tax rate, and an explanation of how they were calculated; the estimated amounts of interest and sinking fund and maintenance and operation or general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligation; and a schedule of the county's debt obligations showing specified information.

2. Tax Rate Increase Notice

Tax Code §26.05(b)

If the commissioners court proposes to adopt a tax rate higher than the no-new-revenue maintenance and operations rate, it must post on the county's Internet website notice that the county intends to raise more taxes than last year, and state approximately how much the taxes on a \$100,000.00 home will increase.

3. Simplified Tax Rate Notice for Taxing Units with Low Tax Levies

Tax Code §26.052(f)

A county providing notice under this section must post the notice on its Internet website in addition to publishing notice in the legal section of a newspaper with general circulation in the county.

4. Hearing on Tax Increase

Tax Code §26.06(c)



The county must post notice for the hearing necessary to increase a tax rate on the county's Internet website and publish the notice in a newspaper. The notice must be **posted prominently on the homepage of the website from the date the notice is first published in the newspaper until the public hearing is concluded.**

5. Supplemental Notice of Hearing on Tax Rate Increase

Tax Code §26.065



The county must post the notice prescribed by this section **prominently on the home page of its Internet website before the public hearing on a proposed tax rate increase for at least 7 days immediately before the public hearing on the proposed tax rate increase and at least 7 days immediately before the date of the vote proposing the increase in the tax rate.**

6. Posting of Tax Rates on County Internet Website

Tax Code §26.16

Each county shall maintain an internet website. The tax assessor-collector shall annually post on the county's Internet website tax-related information including the adopted tax rate, the maintenance and operations rate, the debt rate, the no-new-revenue tax rate, the no-new-revenue maintenance and operations rate and the voter-approval tax rate for the most recent five tax years for each taxing unit that is located in the county in the form of a table under the heading "Truth in Taxation Summary".

The tax assessor-collector shall also post immediately below the "Truth in Taxation Summary" table the statement and definitions specified in Tax Code §26.16(d).



In addition, the tax assessor-collector shall post the tax rate calculation forms used by the designated officer or employee of each taxing unit whose territory is located wholly or partially within the county to calculate the no-new-revenue and voter-approval tax rates of the taxing unit for the most recent five tax years beginning with the 2020 tax year; the addendum to those forms required by Tax Code §26.04(d-3);

and the name and official contact information for each member of the governing body of the taxing unit.¹⁸



By August 7 or as soon thereafter as practicable, the tax assessor-collector shall post the current tax year tax rate calculation forms.

¹⁸ Tex. Tax Code §26.16(d-1), amended by HB 3093, 89th (R) Leg., effective immediately

WEBSITE POSTING LOCATION, STARTING DATE/DEADLINE, & DURATION REQUIREMENTS REFERENCE CHART

In general, the legislature does not indicate where postings must be located on the county's website. More often than not, posting requirements also do not indicate how long a particular item must remain on the county website. This has recently begun to change. Listed below are the locations, starting dates or deadlines, and durations for some of the required postings.

Title	Statute	Location 	Starting Date/Deadline 	Duration 	Page
Final Approved Budget	Local Gov't Code §§111.009(b), 111.040, 111.069	None specified by statute	None specified by statute	"at least until the first anniversary of the date the budget is adopted"	2
Public Improvement District Service Plans	Local Gov't Code §372.013(f)	None specified by statute	"not later than the 7 th day after the date the county approved, amended, or updated the service plan"	None specified by statute	3
Continuous Posting of Requirements and Deadline for Filing for Candidacy	Gov't Code §2051.201(b)(4)	None specified by statute	None specified by statute	"continuously posted for at least one year before the election day for the office"	4
Notice of Election	Election Code §§4.003(b), 4.008(a)	None specified by statute	"Not later than 21 days before election day"	None specified by statute	4

Title	Statute	Location 	Starting Date/Deadline 	Duration 	Page
Notice of Debt Obligation Election	Election Code §4.003(f)(3)	None specified by statute	None specified by statute	“during the 21 days before the election”	4
Internet Posting of Election Notices	Election Code §4.009	None specified by statute	“Not later than the 21 st day before election day”	None specified by statute	4
Debt Obligation Voter Information Document	Gov’t Code §1251.052(b), (c), (d)	None specified by statute	“not later than the 21 st day before the election day”	“ending on the day after the date of the debt obligation election”	5
Order Changing County Election Precinct Boundary	Election Code §42.035(a)	None specified by statute	None specified by statute	“for three consecutive weeks”	6
Notice of Polling Place Location Changes	Election Code §43.061(c)(2)	“any Internet website maintained by the county clerk to provide election information”	None specified by statute	None specified by statute	6
Internet Posting of Election Results	Election Code §65.016	“accessible without having to make more then two selections or view more than two network locations after accessing the Internet website	None specified by statute	None specified by statute	6

Title	Statute	Location 	Starting Date/Deadline 	Duration 	Page
		home page of the county"			
Post Election Reconciliation	Election Code §66.005	"in the same location that the county provides information on election results"	None specified by statute	None specified by statute	6
Notice of Opening a Ballot Box to Retrieve Erroneously Placed Election Records	Election Code §66.059(b-1)	None specified by statute	"for 24 hours preceding the hour set for opening the box"	None specified by statute	7
Early Voting Weekend Hours	Election Code §85.007(c)	None specified by statute	"continuously for at least 72 hours preceding the first hour that the voting to which the notice pertains will be conducted."	None specified by statute	7
Notice of Branch Voting Schedule	Election Code §85.067	None specified by statute	"continuously for a period beginning not later than the fifth day before the first day of early voting by personal appearance..."	"...and ending on the last day of that period"	7

Title	Statute	Location 	Starting Date/Deadline 	Duration 	Page
Early Voting Branch Polling Place Daily Register	Election Code §85.072(f)	None specified by statute	None specified by statute	“each day early voting is conducted”	7
Early Voting Signature Verification Committee	Election Code §87.027(k-1)	None specified by statute	“continuously for the period beginning the day after the date of appointment...”	“...and ending on the last day of the committee’s operation in the election.”	8
Early Voting Rosters	Election Code §87.121(g), (h), (i)	None specified by statute	“by 11 a.m. on the day following the day the early voting clerk...”	None specified by statute	8
Hand Count Election Audit	Election Code §127.201(e)	“in the same location that the county provides information on election returns and results”	“Not later than the third day after the date the hand count is completed.”	None specified by statute	8
Public Test of Logic and Accuracy Testing of Direct Recording Electronic Voting Machines	Election Code §129.023(b)	None specified by statute	“At least 48 hours before the public logic and accuracy test of a voting system is conducted”	None specified by statute	9
Public Test of Logic and	Election Code §129.0231(b)	None specified by statute	“At least 48 hours before a public logic	None specified by statute	9

Title	Statute	Location 	Starting Date/Deadline 	Duration 	Page
Accuracy for Electronic Pollbook System			and accuracy test of the electronic pollbook system begins"		
Notice of Accepting Voters with Certain Disabilities	Election Code §63.0015	"on the county clerk's Internet website"	None specified by statute	None specified by statute	10
County Election Board	Election Code §51.002(e)	None specified by statute	"Not later than 48 hours before the meeting"	None specified by statute	11
Application for Early Voting Ballot	Election Code §84.0121(a)	"on the [early voting] clerk's Internet website"	None specified by statute	None specified by statute	11
Candidate, Officeholder, and Specific-Purpose Committee Reports	Election Code §254.0401	None specified by statute	"not later than the 10 th business day after the report is received"	"until the fifth anniversary date the report was first made available"	11
Severance Agreement	Local Gov't Code §180.011(d)	"in a prominent place on the county's Internet website"	None specified by statute	None specified by statute	12
Sale or Lease of Advertising Space	Local Gov't Code §263.251	None specified by statute	None specified by statute	"continuously for the 14 days immediately before the date the award	13

Title	Statute	Location 	Starting Date/Deadline 	Duration 	Page
				of the sale or lease is made"	
Tax Official Information	Tax Code §1.085(a-6)	"prominently display"	None specified by statute	None specified by statute	13
Juvenile Court Information	Family Code §58.352	None specified by statute	"not later than the 10 th day of each quarter"	None specified by statute	13
Court Orders of Nondisclosure	Gov't Code §411.0745	"Each county or district clerk's office that maintains an Internet website shall include on that website..."	None specified by statute	None specified by statute	14
Report on Court Appointments	Gov't Code §36.004(b)(2)	"any Internet website of the court"	"not later than the 15 th day of each month"	None specified by statute	14
Notice of Self-Help Procedures	Gov't Code §51.808	"on the court's Internet website"	None specified by statute	None specified by statute	14
Impoundment of Estrays	Agriculture Code §142.009	None specified by statute	None specified by statute	"for at least 15 days after the date of the impoundment"	15
Use of Unmanned Aircraft by Law Enforcement Agencies	Gov't Code §423.008	"its [law enforcement agency's] Internet website"	"Not earlier than January 1 and not later than January 15 of each odd-numbered year"	None specified by statute	15
Posting of Video and Audio Recordings	Gov't Code §551.128	None specified by statute	"not later than seven days after the recording was made"	"for not less than 2 years after posting"	16

Title	Statute	Location 	Starting Date/Deadline 	Duration 	Page
Investigation of Open Meetings Offense	Code of Crim. Proc., art. 2A.112(c)	“on the Internet website maintained by the attorney’s office”	None specified by statute	“for a period not less than one year”	16
Revision of Subdivision Plats	Local Gov’t Code §§232.009, 232.225	None specified by statute	“continuously for at least 30 days preceding the date of the meeting...”	“...until the day after the meeting.”	17
Notice of Redaction	Property Code §11.008(k)	“on the Internet website of the online database in which the instrument is available to the public”	None specified by statute	None specified by statute	17
Notice of Foreclosure	Property Code §51.002(f-1)	“shall prominently post”	None specified by statute	None specified by statute	18
Certain Value-Based Fees	Local Gov’t Code §232.901(e)	None specified by statute	None specified by statute	“shall publish annually”	18
Required Document List for Plat Application	Local Gov’t Code §232.0025(a)	None specified by statute	None specified by statute	“continuously maintained”	18
Unclaimed or Abandoned Personal Property	Code of Crim. Proc., art. 18.17(b)	None specified by statute	“before the 90 th day after the date of the notice”	None specified by statute	18
Capital Appreciation Bonds	Gov’t Code §1201.0245(b)(4)	None specified by statute	None specified by statute	“must regularly update”	19

Title	Statute	Location 	Starting Date/Deadline 	Duration 	Page
Annual Report of Certain Financial Information	Local Gov't Code §140.008	None specified by statute	None specified by statute	"post the annual report"	19
Alternative Finance and Procurement for Public and Private Facilities and Infrastructure	Gov't Code §2267.066(a)(1)	None specified by statute	"no later than the 10 th day after the date the proposals are accepted"	None specified by statute	20
Notice of Tax Rate	Tax Code §26.04(e)	"on the home page of the county's Internet website"	"By August 7 or as soon thereafter as practicable"	None specified by statute	20
Hearing on Tax Increase	Tax Code §26.06(c)	"prominently on the homepage of the website"	"from the date the notice is first published in the newspaper . . .	". . .until the public hearing is concluded"	21
Supplemental Notice of Hearing on Tax Rate Increase	Tax Code §26.065	"prominently on the home page of its [the county's] Internet website"	"before the public hearing on a proposed tax rate increase for at least 7 days immediately before the public hearing on the proposed tax rate increase and at least 7 days immediately before the date of the vote proposing the increase in the tax rate"	None specified by statute	21

Title	Statute	Location 	Starting Date/Deadline 	Duration 	Page
Posting of Tax Rates on County Internet Website	Tax Code §26.16	None specified by statute	"By August 7 or as soon thereafter as practicable"	None specified by statute	21