

County Budget and Tax Rate Planning Calendar

SUBCHAPTER A, CHAPTER 111, LOCAL GOVERNMENT CODE (COUNTIES WITH A POPULATION 225,000 OR LESS THAT DO NOT OPERATE UNDER SUBCHAPTER C)

BY APRIL 30 Property value estimate due from appraisal district. Tax Code 26.01(e) and (f).

BY JULY 25 Deadline for chief appraiser to certify property value to tax assessor-collector. Tax Code 26.01(a) and (a-1).

BEFORE JULY 30 Before filing annual budget with the county clerk, written notice given to each elected county and precinct officer of the official's proposed salary and personal expenses in the budget.¹ LGC 152.013(c).

JULY 31 Recommended date for county judge to file proposed budget with county clerk, who posts a copy on the county website for public inspection.² LGC 111.006.

BY AUG. 1 (or as soon thereafter as practicable) The tax assessor-collector must submit the appraisal roll for the county with the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the commissioners court. Tax Code 26.04(b).

AS SOON AS PRACTICABLE AFTER AUG. 1 The designated officer or employee must calculate the no-new-revenue tax rate and the voter-approval tax rate and submit and certify the calculation forms to the county tax assessor-collector. Tax Code 26.04(c), (d-2), (d-3).

BY AUG. 7 (or as soon thereafter as practicable) The designated officer or employee must submit the rates to the commissioners court and post the rates on the homepage of the county's website in the manner prescribed by the comptroller. Tax Code 26.17, 26.04(e).

Appraiser posts website notice to property owners providing database link of information regarding owners' property taxes. Tax Code 26.04(e-2). We note that the August 7th deadline to post this notice was removed in a previous session but we include it here for informational purposes.

The timing of the tax rate adoption process after the information has been posted is determined by whether the proposed tax rate will exceed the no-new-revenue and voter-approval rates.

If the proposed tax rate does not exceed the lower of the no-new-revenue rate or voter-approval rate, go to ▲ below. If the proposed tax rate does exceed the no-new-revenue rate, but not the voter-approval rate or the de minimis rate, go to ■ below. If the proposed tax rate exceeds the voter-approval rate and de minimis rate and will trigger a voter-approval election, go to ● below.

AT LEAST 10 BUT NO MORE THAN 30 DAYS BEFORE DATE OF PUBLIC HEARING Notice of public budget hearing must be published in newspaper of general circulation in county. LGC 111.0075, 111.007(b), 111.003(b).

AT LEAST 10 DAYS BEFORE PUBLIC HEARING If salary, expenses or other allowances of elected official are being increased, publish notice of increase in newspaper. LGC 152.013(b).

NOT LATER THAN THE 25TH DAY AFTER THE DAY THE BUDGET WAS FILED Commissioners court holds public hearing on budget. LGC 111.007.

AT CONCLUSION OF PUBLIC BUDGET HEARING Commissioners court may vote to adopt budget. This may be done at the same meeting or a future meeting. If the court plans to adopt the budget at the same meeting, make sure to include a separate item on the agenda for the actual adoption. The vote to adopt the budget must be a record vote. See LGC Chapter 111 for specifics about requirements of the vote and required language.

1. For more information on the salary grievance process, see the Salary Grievance Calendar and the Salary Grievance legal publication on county.org/legal.

2. While the deadline for the county judge to complete the proposed budget is Aug. 15, it is practically necessary for it to be completed earlier to allow the county to comply with the public hearing notice requirements.

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It is provided without warranty of any kind and, as with any research tool, should be double checked against relevant statutes, case law, attorney general opinions and advice of legal counsel e.g., your county attorney. Each public officer is responsible for determining duties of the office or position held. Any question regarding such duties should be directed to competent legal counsel for a written opinion.

SUBCHAPTER B, CHAPTER 111, LOCAL GOVERNMENT CODE (COUNTIES WITH A POPULATION OVER 225,000 THAT DO NOT OPERATE UNDER SUBCHAPTER C)

BY APRIL 30 Property value estimate due from appraisal district. Tax Code 26.01(e) and (f).

BY JULY 25 Deadline for chief appraiser to certify property value to tax assessor-collector. Tax Code 26.01(a) and (a-1).

BY AUG. 1 (or as soon thereafter as practicable) The tax assessor-collector must submit the appraisal roll for the county with the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the commissioners court. Tax Code 26.04(b).

AS SOON AS PRACTICABLE AFTER AUG. 1 The designated officer or employee must calculate the no-new-revenue tax rate and the voter-approval tax rate and submit and certify the calculation forms to the county tax assessor-collector. Tax Code 26.04(c), (d-2), (d-3).

BY AUG. 7 (or as soon thereafter as practicable) The designated officer or employee must submit the rates to the commissioners court and post the rates on the homepage of the county's website in the manner prescribed by the comptroller. Tax Code 26.17, 26.04(e).

Appraiser posts website notice to property owners providing database link of information regarding owners' property taxes. Tax Code 26.04(e-2). We note that the August 7th deadline to post this notice was removed in a previous session but we include it here for informational purposes.

The timing of the tax rate adoption process after this notice has been posted is determined by whether the proposed tax rate will exceed the no-new-revenue and voter-approval rates.

If the proposed tax rate does not exceed the lower of the no-new-revenue rate or voter-approval rate, go to ▲ below. If the proposed tax rate does exceed the no-new-revenue rate, but not the voter-approval rate or the de minimis rate, go

to ■ below. If the proposed tax rate exceeds the voter-approval rate and de minimis rate and will trigger a voter-approval election, go to ● below.

WITHIN 30 DAYS BEFORE NEW FISCAL YEAR County auditor prepares a proposed budget. The proposed budget is filed with the county clerk, who posts it on the county website. LGC 111.037, 111.033(a).

BEFORE FILING ANNUAL BUDGET WITH THE COUNTY CLERK Written notice must be given to each elected county and precinct officer of the official's proposed salary and personal expenses in the budget.⁵ LGC 152.013(c).

AT LEAST 10 BUT NO MORE THAN 30 DAYS BEFORE DATE OF PUBLIC HEARING Notice of public budget hearing must be published in newspaper of general circulation in county. LGC 111.0385(b), 111.033(b).

AT LEAST 10 DAYS BEFORE PUBLIC HEARING If salary, expenses or other allowances of elected official are being increased, publish notice of increase in newspaper. LGC 152.013(b).

WITHIN 10 CALENDAR DAYS AFTER THE BUDGET WAS FILED BUT BEFORE THE LAST DAY OF THE FIRST MONTH OF THE FISCAL YEAR Commissioners court holds public hearing on budget. LGC 111.038(b).

AT CONCLUSION OF PUBLIC BUDGET HEARING Commissioners court shall take action on the proposed budget, including adoption. If the court plans to adopt the budget at the same meeting, make sure to include a separate item on the agenda for the actual adoption. The vote to adopt the budget must be a record vote. See LGC Chapter 111 for specifics about requirements of the vote and required language.

5. For more information on the salary grievance process, see the Salary Grievance Calendar and the Salary Grievance legal publication on county.org/legal.

THIS INFORMATION WAS PREPARED IN AUGUST 2022 AND REFLECTS THE LAW IN PLACE AT THE TIME OF PUBLICATION. IN 2023, LAWS ENACTED BY THE 88TH TEXAS LEGISLATURE COULD IMPACT THE REQUIREMENTS.

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SUBCHAPTER C, CHAPTER 111, LOCAL GOVERNMENT CODE (COUNTIES WITH A POPULATION OVER 125,000 THAT DO NOT OPERATE UNDER SUBCHAPTERS A OR B)

BY APRIL 30 Property value estimate due from appraisal district. Tax Code 26.01(e) and (f).

BY JULY 25 Deadline for chief appraiser to certify property value to tax assessor-collector. Tax Code 26.01(a) and (a-1).

BY AUG. 1 (or as soon thereafter as practicable) The tax assessor-collector must submit the appraisal roll for the county with the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the commissioners court. Tax Code 26.04(b).

AS SOON AS PRACTICABLE AFTER AUG. 1 The designated officer or employee must calculate the no-new-revenue tax rate and the voter-approval tax rate and submit and certify the calculation forms to the county tax assessor-collector. Tax Code 26.04(c), (d-2), (d-3).

BY AUG. 7 (or as soon thereafter as practicable) The designated officer or employee must submit the rates to the commissioners court and post the rates on the homepage of the county's website in the manner prescribed by the comptroller. Tax Code 26.17, 26.04(e).

Appraiser posts website notice to property owners providing database link of information regarding owners' property taxes. Tax Code 26.04(e-2).

The timing of the tax rate adoption process after this notice has been posted is determined by whether the proposed tax rate will exceed the no-new-revenue and voter-approval rates.

If the proposed tax rate does not exceed the lower of the no-new-revenue rate or voter-approval rate, go to ▲ below. If the proposed tax rate does exceed the no-new-revenue rate, but not the voter-approval rate or the de minimis rate, go to ■ below. If the proposed tax rate exceeds the voter-approval rate and de minimis rate and will trigger a voter-approval election, go to ● below.

BEFORE ANY EXPENDITURES ARE MADE FOR FISCAL YEAR Because subchapter C counties may not make any expenditures in the new fiscal year except for emergencies and legal obligations until a budget for the new year has been adopted, as a practical matter, the budget officer files must prepare the proposed budget and file it with the county clerk and county auditor prior to the end of the fiscal year so that the court may adopt the budget in a timely manner. LGC 111.064, 111.066.

BEFORE FILING ANNUAL BUDGET WITH THE COUNTY CLERK Written notice must be given to each elected county and precinct officer of the official's proposed salary and personal expenses in the budget.⁶ LGC 152.013(c).

AT LEAST 10 BUT NO MORE THAN 30 DAYS BEFORE DATE OF PUBLIC HEARING Notice of public budget hearing must be published in newspaper of general circulation in county. LGC 111.0675.

AT LEAST 10 DAYS BEFORE PUBLIC HEARING If salary, expenses or other allowances of elected official are being increased, publish notice of increase in newspaper. LGC 152.013(b).

WITHIN 10 CALENDAR DAYS AFTER PROPOSED BUDGET IS FILED Commissioners court holds public hearing on budget. The public hearing must be held not later than the last day of the first month of the fiscal year. LGC 111.067(b).

AT CONCLUSION OF PUBLIC BUDGET HEARING Commissioners court shall take action on the proposed budget, including adoption. If the court plans to adopt the budget at the same meeting, make sure to include a separate item on the agenda for the actual adoption. The vote to adopt the budget must be a record vote. See LGC Chapter 111 for specifics about requirements of the vote and required language.

6. For more information on the salary grievance process, see the Salary Grievance Calendar and the Salary Grievance legal publication on county.org/legal.

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TAX RATE ADOPTION REQUIREMENTS

▲: ADOPTING A TAX RATE THAT DOES NOT EXCEED LOWER OF NO-NEW-REVENUE OR VOTER-APPROVAL RATES

5 DAYS BEFORE PUBLIC HEARING Notice of meeting to vote on tax rate published in newspaper and posted on county website. Tax Code 26.06, 26.06¹.

AT LEAST 5 DAYS AFTER APPRAISER HAS POSTED OR PUBLISHED NOTICE TO COUNTY PROPERTY OWNERS Court may vote to adopt tax rate. At least four members of the court must be present and at least three members of the court must vote in favor of the levy. Tax Code 26.05(a-1)¹, (d-1). LGC 81.006.

■: ADOPTING A TAX RATE THAT EXCEEDS THE NO-NEW REVENUE RATE BUT NOT THE VOTER-APPROVAL RATE OR THE DE MINIMIS RATE

7 DAYS BEFORE PUBLIC HEARING Notice of hearing must be continuously posted on county website until hearing is concluded. Tax Code 26.065.

5 DAYS BEFORE PUBLIC HEARING Notice of public hearing given by publication in newspaper (or mailing to property owners). Tax Code 26.06(a), 26.06(b-2), 26.06(c), 26.063.

PUBLIC HEARING ON TAX RATE Hearing must take place at least five days after the appraiser provided notice to property owners of information in the property tax database. The hearing must be held on a weekday that is not a public holiday. Commissioners court may vote to adopt tax rate at the public hearing. At least four members of the court must be present and at least three members of the court must vote in favor of the levy. Tax Code 26.05(a-1),² (d-1)(1), 26.06(d). LGC 81.006.

UP TO 7 DAYS AFTER PUBLIC HEARING Deadline to vote on tax rate if not done at public hearing. The tax rate must be adopted before Sept. 30 or 60 days after receiving the certified appraisal roll, whichever is later. Tax Code 26.05, 26.06(d), 26.06(e).

●: ADOPTING A TAX RATE THAT EXCEEDS VOTER-APPROVAL RATE AND DE MINIMIS RATE

7 DAYS BEFORE PUBLIC HEARING Notice of hearing must be continuously posted on county website until hearing is concluded. Tax Code 26.065.

5 DAYS BEFORE PUBLIC HEARING Notice of public hearing given by publication in newspaper (or mailing to property owners). Tax Code 26.06(a), 26.06(b-1) or (b-3), 26.06(c).

PUBLIC HEARING ON TAX RATE Hearing must take place at least five days after the appraiser provided notice to property owners of information in the property tax database. Commissioners court may vote to adopt tax rate at the public hearing. At least four members of the court must be present and at least three members of the court must vote in favor of the levy. Tax. Code 26.05(a-1)³(d-1)(1), 26.06(d). LGC 81.006.

78TH DAY BEFORE NOVEMBER UNIFORM ELECTION DATE Deadline to order voter-approval election for November uniform election date. Tax Code 26.05. Election Code 3.005(c). The deadline is Aug. 17, 2026.

1. Amended by SB 1453, 89th Leg., R.S., 2025. If the court proposes to adopt a rate for the interest and sinking portion of the tax rate that exceeds the rate for the county as determined under Section 26.05(a)(1), the I&S must be approved by 60 percent (4 members) of the court and contain the elements set out in Section 26.05(a-1).

2. Amended by SB 1453, 89th Leg., R.S., 2025. If the court proposes to adopt a rate for the interest and sinking portion of the tax rate that exceeds the rate for the county as determined under Section 26.05(a)(1), the I&S must be approved by 60 percent (4 members) of the court and contain the elements set out in Section 26.05(a-1).

3. Amended by SB 1453, 89th Leg., R.S., 2025. If the court proposes to adopt a rate for the interest and sinking portion of the tax rate that exceeds the rate for the county as determined under Section 26.05(a)(1), the I&S must be approved by 60 percent (4 members) of the court and contain the elements set out in Section 26.05(a-1).

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2026 Budget Cycle

SUBCHAPTER A COUNTIES

(CHAPTER 111, TEXAS LOCAL GOVERNMENT CODE – POPULATION OF 225,000 OR LESS.)

CALENDAR FISCAL YEAR COUNTIES

JANUARY – 2026

First term of commissioners court in counties on calendar fiscal year. Tex. Loc. Gov't. Code §112.010(a).

At the first regular meeting in the first month of each fiscal year, commissioners court may direct, by order entered in its minutes, that all money that otherwise would be deposited in a salary fund created under this chapter shall be deposited in the general fund of the county. Tex. Loc. Gov't. Code §154.007.

County treasurer or the county auditor (in counties with an auditor) immediately after the first regular term of the commissioners court in the year, shall publish the annual financial exhibit showing the aggregate amount paid from each fund for the four preceding quarters and the balance to the debit or credit of each fund. Tex. Loc. Gov't. Code §114.022.

FEBRUARY – 2026

February 2 – Fee basis officers are required to file annual report with district clerk on or before this date. Tex. Loc. Gov't. Code §114.046(a), Tex. Gov't Code §311.014(b).

MARCH – 2026

March 4 – District clerk required to forward a copy of fee basis officer's annual report to comptroller and county auditor by this date if the report is filed on February 2, 2026. If no county auditor, forward copy to the commissioners court. Tex. Loc. Gov't. Code §114.046(b).

AUGUST – 2026

Not later than August 15 – Deadline for county judge to file proposed budget with county clerk. Tex. Loc. Gov't Code §111.006(a).

Budget Preparation

Not later than August 15, the county judge, assisted by the county auditor or county clerk, shall prepare a budget. Tex. Loc. Gov't. Code §111.003(a). When the proposed budget is completed, the judge files a copy with the county clerk for public inspection. Tex. Loc. Gov't. Code §111.006. If the proposed budget will require raising more revenue from property taxes than in the previous year, it must contain a cover sheet that includes specific language prescribed by Tex. Loc. Gov't. Code §111.003(b).

The county clerk shall ensure that the proposed budget is posted on the county's website. Tex. Loc. Gov't. Code §111.006(b).

Budget Notice and Hearing

Not later than the 25th day after the budget is filed with the clerk is the earliest date on which commissioners court can hold a hearing on the proposed budget. The hearing must be held before the commissioners court sets the county's ad valorem tax rate for the current tax year. Tex. Loc. Gov't. Code §111.007(b).

Notice of a public hearing relating to a budget must be published in at least one newspaper of general circulation in the county not earlier than the 30th day or later than the 10th day before the date of the hearing. Tex. Loc. Gov't. Code §111.0075. The published notice for a proposed budget that will require raising more revenue from property taxes than in the previous year must also include the language prescribed by Tex. Loc. Gov't. Code §111.003(b).

Any proposed increase in the salaries, expenses, and allowances of elected county or precinct officers also must be published in a newspaper of general circulation in the county before the 10th day before the date of the meeting adopting the increase. Tex. Loc. Gov't. Code §152.013.

Adoption of Budget

At the conclusion of the public budget hearing, the commissioners court shall take action on the proposed budget. Tex. Loc. Gov't. Code §111.008. A vote to adopt the budget must be a record vote. Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the commissioners court to ratify the property tax increases reflected in the budget. The vote is in addition to and separate from the vote to adopt the budget and the vote to adopt the tax rate. Tex. Loc. Gov't. Code §111.008.

An adopted budget must contain a cover page in 18-point or larger type that accurately describes the budget in the form prescribed by section 111.008(d) of the Texas Local Government Code.

On final approval of the budget, the commissioners court shall file a copy of the budget including the cover sheet with the county clerk and ensure that a copy of the budget is posted on the county's website. TEX. LOC. GOV'T. CODE §111.009.

Adoption of Tax Rate

Taxes may be levied only after passage of and in accordance with the budget. Tex. Loc. Gov't. Code §111.010.

Time to Adopt Tax Rate

The levy (adoption) of the tax rate must be done before the later of September 30 or the 60th day after the date the certified appraisal roll is received, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next November uniform election date. Tex. Tax Code §26.05(a).^{1 2}

Public Hearing

The tax rate adopted (levied) may not exceed the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by law until the commissioners court has held a public hearing on the proposed increase and otherwise complied with §26.06 and §26.065 of the Tax Code. Tex. Tax Code §26.05(d). The commissioners court may not hold a hearing on the proposed tax rate or adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the county participates has posted the notice required by Section 26.04(e-2) or published or posted the notice required by Section 26.04(e-6) and complied with the property tax database requirements of Section 26.17(f). Tex. Tax Code §26.05(d-1). The hearing must be held no earlier than the fifth day after notice of the hearing is given. Tex. Tax Code §26.06(a).

Vote to Adopt Rate

The vote on the order setting the tax rate (levy) must be separate from the vote adopting the budget. Tex. Tax Code §26.05(b). Four members of the commissioners court constitute a quorum for purposes of levying a county tax, and at least three members of the commissioners court must vote in favor of the levy. Tex. Loc. Gov't. Code §81.006. The adoption of a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the court must vote in favor. Tex. Tax Code §26.05(b).

If the adopted rate exceeds the rate described by Section 26.05(a)(1) of the Tax Code, it may be approved only by a motion that: (1) states the rate determined under subsection (a)(1); (2) states the proposed rate; (3) states the difference between the proposed rate and the rate determined under subsection (a)(1); (4) describes the purpose for which the excess revenue collected from the proposed rate will be used; and (5) is approved by at least 60 percent of the members of the commissioners court.³

Salary Grievance

After the court has received a proposed budget from the county judge, but sufficiently before the court's final approval of the budget to permit an aggrieved elected county officer to request a hearing before the salary grievance committee and permit that committee to determine the grievance, the commissioners court shall give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget. Tex. Loc. Gov't. Code §152.013(c) Tex. Att'y Gen. Op. No. GA-0051 (2003). Before the approval of the budget, an aggrieved officer may request a hearing before the salary grievance committee. The officer must file a written request for a grievance hearing within five days after receiving written notice of the salary or personal expenses. Tex. Loc. Gov't. Code §152.016(a)(2). The committee shall hold a public hearing on the grievance not later than the later of the 10th day after the request is received or the date the commissioners court selects the public members of the committee. Tex. Loc. Gov't. Code §152.016(b).

DECEMBER - 2026

Commissioners courts in calendar year counties are required to order a designated day of the week (or day in the quarter, if quarterly meetings) on which the court shall convene in a regular term for each month/quarter during the next fiscal year. Tex. Loc. Gov't. Code §81.005(a).

County auditor to audit, adjust and settle the accounts of the district attorney, district clerk, and each county and precinct officer in a county with a population of 190,000 or more. Tex. Loc. Gov't. Code §115.004(b).

Review all contracts for renewal or non-renewal during budget process.

¹ We note the position of the Office of the Secretary of State and others that the deadline to order a voter-approval tax rate election is the 78th day before Election Day per Section 3.005(c) of the Texas Election Code, which supersedes conflicting laws outside the Election Code.

² Note that a voter-approval rate election may be triggered by petition if the de minimis rate exceeds the voter-approval rate under Section 26.063 of the Tax Code. The petition must be received in time to order election by the deadline.

³ SB 1453, 89th Leg., R.S., effective January 1, 2026.

SUBCHAPTER A COUNTIES

(CHAPTER 111, TEXAS LOCAL GOVERNMENT CODE – POPULATION OF 225,000 OR LESS.)

OCTOBER 1 FISCAL YEAR COUNTIES

AUGUST – 2026

Not later than August 15 – Deadline for county judge to file proposed budget with county clerk. Tex. Loc. Gov't Code §111.006(a).⁴

Budget Preparation

No later than August 15, the county judge, assisted by the county auditor or the county clerk, shall prepare a budget. Tex. Loc. Gov't. Code §111.003(a). When the proposed budget is completed, the judge files a copy with the county clerk for public inspection. Tex. Loc. Gov't. Code §111.006. If the proposed budget will require raising more revenue from property taxes than in the previous year, it must contain a cover sheet that includes specific language prescribed by Tex. Loc. Gov't. Code §111.003(b).

The county clerk shall ensure that the proposed budget is posted on the county's website. Tex. Loc. Gov't. Code §111.006(b).

Budget Notice and Hearing

Not later than the 25th day after the budget is filed with the clerk is the earliest date on which commissioners court can hold a hearing on the proposed budget. The hearing must be held before the commissioners court sets the county's ad valorem tax rate for the current tax year. Tex. Loc. Gov't. Code §111.007(b) 8.

Notice of a public hearing relating to a budget must be published in at least one newspaper of general circulation in the county not earlier than the 30th day or later than the 10th day before the date of the hearing. Tex. Loc. Gov't. Code §111.0075. The published notice for a proposed budget that will require raising more revenue from property taxes than in the previous year must also include the language prescribed by Tex. Loc. Gov't. Code §111.003(b).

Any proposed increase in the salaries, expenses, and allowances of elected county or precinct officers also must be published in a newspaper of general circulation in the county before the 10th day before the date of the meeting adopting the increase. Tex. Loc. Gov't. Code §152.013.

Adoption of Budget

At the conclusion of the public budget hearing, the commissioners court shall take action on the proposed budget. Tex. Loc. Gov't. Code §111.008. A vote to adopt the budget must be a record vote. Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the commissioners court to ratify the property tax increases reflected in the budget. The vote is in addition to and separate from the vote to adopt the budget and the vote to adopt the tax rate. Tex. Loc. Gov't. Code §111.008.

An adopted budget must contain a cover page in 18-point or larger type that accurately describes the budget in the form prescribed by section 111.008(d) of the Texas Local Government Code.

On final approval of the budget, the commissioners court shall file a copy of the budget including the cover sheet with the county clerk and ensure that a copy of the budget is posted on the county's website. TEX. LOC. GOV'T. CODE §111.009.

Adoption of Tax Rate

Taxes may be levied only after passage of and in accordance with the budget. Tex. Loc. Gov't. Code §111.010.

Time to Adopt Tax Rate

The levy (adoption) of the tax rate must be done before the later of September 30 or the 60th day after the date the certified appraisal roll is received, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next November uniform election date. Tex. Tax Code §26.05(a).⁵⁶

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5 We note the position of the Office of the Secretary of State and others that the deadline to order the voter-approval tax rate election is the 78th day before Election Day per Section 3.005(c) of the Texas Election Code, which supersedes conflicting laws outside the Election Code.

6 Note that a voter-approval rate election may be triggered by petition if the de minimis rate exceeds the voter-approval rate under Section 26.063 of the Tax Code. The petition must be received in time to order election by the deadline.

Public Hearing

The tax rate adopted (levied) may not exceed the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by law until the commissioners court has held a public hearing on the proposed increase and otherwise complied with §26.06 and §26.065 of the Tax Code. Tex. Tax Code §26.05(d). The commissioners court may not hold a hearing on the proposed tax rate or adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the county participates has posted the notice required by Section 26.04(e-2) or published or posted the notice required by Section 26.04(e-6) and complied with the property tax database requirements of Section 26.17(f). Tex. Tax Code §26.05(d-1). The hearing must be held no earlier than the fifth day after notice of the hearing is given. Tex. Tax Code §26.06.

Vote to Adopt Rate

The vote on the order setting the tax rate (levy) must be separate from the vote adopting the budget. Tex. Tax Code §26.05(b). Four members of the commissioners court constitute a quorum for purposes of levying a county tax, and at least three members of the commissioners court must vote in favor of the levy. Tex. Loc. Gov't. Code §81.006. The adoption of a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the court must vote in favor. Tex. Tax Code §26.05(b).

If the adopted rate exceeds the rate described by Section 26.05(a)(1) of the Tax Code, it may be approved only by a motion that: (1) states the rate determined under subsection (a)(1); (2) states the proposed rate; (3) states the difference between the proposed rate and the rate determined under subsection (a)(1); (4) describes the purpose for which the excess revenue collected from the proposed rate will be used; and (5) is approved by at least 60 percent of the members of the commissioners court.⁷

Salary Grievance

After the court has received a proposed budget from the county judge, but sufficiently before the court's final approval of the budget to permit an aggrieved elected county officer to request a hearing before the salary grievance committee and permit that committee to determine the grievance, the commissioners court shall give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget. Tex. Loc. Gov't. Code §152.013(c), Tex. Att'y Gen. Op. No. GA-0051 (2003). Before the approval of the budget, an aggrieved officer may request a hearing before the salary grievance committee. The officer must file a written request for a grievance hearing within five days after receiving written notice of the salary or personal expenses. Tex. Loc. Gov't. Code §152.016(a)(2). The committee shall hold a public hearing on the grievance not later than the later of the 10th day after the request is received or the date the commissioners court selects the public members of the committee. Tex. Loc. Gov't. Code §152.016(b).

SEPTEMBER – 2026

Commissioners courts in counties on October – September Fiscal Year required to order a designated day of the week (or day in the quarter, if quarterly meetings) on which the court shall convene in a regular term in each month/quarter during the next fiscal year. Tex. Loc. Gov't. Code §81.005(a).

In a county with a population of 190,000 or more, county auditor to audit, adjust, and settle the accounts of the district attorney, the district clerk, and each county and precinct officer. Tex. Loc. Gov't. Code §115.004(b).

Review all contracts for renewal or non-renewal during budget process.

OCTOBER – 2026

First term of commissioners court in counties on October-September Fiscal Year. Tex. Loc. Gov't. Code §112.010(b).

At the first regular meeting in the first month of each fiscal year, commissioners court may direct, by order entered in its minutes, that all money that otherwise would be deposited in a salary fund created under this chapter shall be deposited in the general fund of the county. Tex. Loc. Gov't. Code. §154.007.

County treasurer or the county auditor (in counties with an auditor) immediately after the first regular term of the commissioners court in the year, shall publish the annual financial exhibit showing the aggregate amount paid from each fund for the four preceding quarters and the balance to the debit or credit of each fund. Tex. Loc. Gov't. Code §114.022.

NOVEMBER – 2026

November 2 – Fee basis officers are required to file annual report with district clerk on or before this date. Tex. Loc. Gov't. Code §114.046(a), Tex. Gov't Code §311.014(b).

DECEMBER – 2026

December 2 – District clerk required to forward a copy of fee basis officers' annual report to comptroller and county auditor by this date if the report is filed on November 2, 2026. If no county auditor, forward copy to the commissioners court. Tex. Loc. Gov't. Code §114.046(b).

SUBCHAPTER B COUNTIES
(CHAPTER 111, TEXAS LOCAL GOVERNMENT CODE – POPULATION OVER 225,000 AND NOT
CHOOSING TO OPERATE UNDER SUBCHAPTER C.)
CALENDAR FISCAL YEAR COUNTIES

JANUARY – 2026

First term of commissioners court in counties on calendar fiscal year. Tex. Loc. Gov't. Code §112.010(a).

At the first regular meeting in the first month of each fiscal year, commissioners court may direct, by order entered in its minutes, that all money that otherwise would be deposited in a salary fund created under this chapter shall be deposited in the general fund of the county. Tex. Loc. Gov't. Code §154.007.

County treasurer or the county auditor (in counties with an auditor) immediately after the first regular term of the commissioners court in the year, must publish the annual financial exhibit showing aggregate amount paid from each fund for the four preceding quarters and the balance to the debit or credit of each fund. A county publishing monthly financial reports under section 114.023 that publishes its comprehensive annual financial report on its Internet website is not required to publish an exhibit under this section. Tex. Loc. Gov't. Code §114.022.

Within 30 days before, or on or immediately after the first day of the fiscal year, the county auditor shall prepare a budget to cover the proposed expenditures for the fiscal year. Tex. Loc. Gov't. Code §111.033.

Budget Notice and Hearing

The county auditor shall file a copy of the proposed budget with the county clerk for public inspection. Tex. Loc. Gov't. Code §111.037. If the proposed budget will require raising more revenue from property taxes than in the previous year, it must contain a cover sheet that includes specific language prescribed by Tex. Loc. Gov't. Code §111.033(b). The county clerk shall ensure that the proposed budget is posted on the county's website. Tex. Loc. Gov't. Code §111.037.

The commissioners court shall hold a public hearing on the proposed budget on a day within 10 calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year. Tex. Loc. Gov't. Code §111.038. Notice of a public hearing relating to a budget must be published in a newspaper of general circulation in the county not earlier than the 30th day or later than the 10th day before the date of the hearing. The published notice for a proposed budget that will require raising more revenue from property taxes than in the previous year must also include the language prescribed by Tex. Loc. Gov't. Code §111.033(b). Tex. Loc. Gov't. Code §111.0385.

Any proposed increase in the salaries, expenses, and allowances of elected county or precinct officers also must be published in a newspaper of general circulation before the 10th day before the date of the meeting adopting the increase. Tex. Loc. Gov't. Code §152.013.

Adoption of Budget

At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget. Tex. Loc. Gov't. Code §111.039(a). A vote to adopt the budget must be a record vote. Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the commissioners court to ratify the property tax increases reflected in the budget. The vote is in addition to and separate from the vote to adopt the budget and the vote to adopt the tax rate. Tex. Loc. Gov't. Code §111.039(c).

An adopted budget must contain a cover page in 18-point or larger type that accurately describes the budget in the form prescribed by section 111.039(d), Texas Local Government Code. Tex. Loc. Gov't. Code §111.039(d).

On final approval of the budget, the commissioners court shall file a copy of the budget with the county auditor and the county clerk and ensure that a copy of the budget including the cover page is posted on the county's Internet website. Tex. Loc. Gov't. Code §111.040.

Time to Adopt Tax Rate

The levy (adoption) of the tax rate must be done before the later of September 30 or the 60th day after the date the certified appraisal roll is received, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next November uniform election date.⁸ ⁹Tex. Tax Code §26.05(a).

Public Hearing

The tax rate adopted (levied) may not exceed the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by law until the commissioners court has held a public hearing on the proposed increase and otherwise complied with §26.06 and §26.065 of the Tax Code. Tex. Tax Code §26.05(d). The commissioners court may not hold a hearing on the proposed tax rate or to adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the county participates has posted the notice required by Section 26.04(e-2) or published or posted the notice required by Section 26.04(e-6) and complied with the property tax database requirements of Section 26.17(f). Tex. Tax Code §26.05(d-1). The hearing may not be held before the fifth day after notice of the hearing is given. Tex. Tax Code §26.06.

Vote to Adopt Rate

The vote on the order setting the tax rate (levy) must be separate from the vote adopting the budget. Tex. Tax Code §26.05(b). Four members of the commissioners court constitute a quorum for the purpose of levying a tax, and at least three members of the court must vote in favor of the levy. Tex. Loc. Gov't. Code §81.006. The adoption of a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the court must vote in favor. Tex. Tax Code §26.05(b).

If the adopted rate exceeds the rate described by Section 26.05(a)(1) of the Tax Code, it may be approved only by a motion that: (1) states the rate determined under subsection (a)(1); (2) states the proposed rate; (3) states the difference between the proposed rate and the rate determined under subsection (a)(1); (4) describes the purpose for which the excess revenue collected from the proposed rate will be used; and (5) is approved by at least 60 percent of the members of the commissioners court.¹⁰

Salary Grievance

After the court has received a proposed budget from the county judge, but sufficiently before the court's final approval of the budget to permit an aggrieved elected county officer to request a hearing before the salary grievance committee and permit that committee to determine the grievance, the commissioners court shall give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget. Tex. Loc. Gov't. Code §152.013(c), Tex. Att'y Gen. Op. No. GA-0051 (2003). Before the approval of the budget, an aggrieved officer may request a hearing before the salary grievance committee. The officer must file a written request for a grievance hearing within five days after written notice of the salary or personal expenses. Tex. Loc. Gov't. Code §152.016(a)(2). The committee shall hold a public hearing on the grievance not later than the later of the 10th day after the request is received or the date the commissioners court selects the public members of the committee. Tex. Loc. Gov't. Code §152.016(b).

FEBRUARY – 2026

February 23 – Fee basis officers are required to file annual report with district clerk on or before this date. Tex. Loc. Gov't. Code §114.046(a), Tex. Gov't Code §311.014(b).

MARCH – 2026

March 4 – District clerk required to forward a copy of fee basis officers' annual report to comptroller and county auditor by this date if the report is filed on February 23, 2026. If no county auditor, forward copy to the commissioners court. Tex. Loc. Gov't. Code §114.046(b).

DECEMBER – 2026

Commissioners courts in calendar year counties are required to order a designated day of the week (or day in the quarter, if quarterly meetings) on which the court shall convene in a regular term for each month/quarter during the next fiscal year. Tex. Loc. Gov't. Code §81.005(a).

County auditor to audit, adjust, and settle the accounts of the district attorney, district clerk, and each county and precinct officer. Tex. Loc. Gov't. Code §115.004(b).

Review all contracts for renewal or non-renewal during budget process.

⁸ We note the position of the Office of the Secretary of State and others that the deadline to order the voter-approval tax rate election is the 78th day before Election Day per Section 3.005(c) of the Texas Election Code, which supersedes conflicting laws outside the Election Code.

⁹ Note that a voter-approval rate election may be triggered by petition if the de minimis rate exceeds the voter-approval rate under Section 26.063 of the Tax Code. The petition must be received in time to order election by the deadline.

¹⁰ SB 1453, 89th Leg., R.S., effective January 1, 2026.

SUBCHAPTER B COUNTIES

(CHAPTER 111, TEXAS LOCAL GOVERNMENT CODE – POPULATION OVER 225,000 AND NOT CHOOSING TO OPERATE UNDER SUBCHAPTER C.)

OCTOBER 1 FISCAL YEAR COUNTIES

September – 2026

Commissioners courts in counties on October - September Fiscal Year required to order a designated day of the week (or day in the quarter, if quarterly meetings) on which the court shall convene in a regular term and each month/quarter during the next fiscal year. Tex. Loc. Gov't. Code §81.005(a).

In a county with population of 190,000 or more, county auditor to audit, adjust, and settle the accounts of the district attorney, the district clerk, and each county and precinct officer. Tex. Loc. Gov't. Code §115.004(b).

Review all contracts for renewal or non-renewal during budget process.

October – 2026

First term of commissioners court in counties on October – September Fiscal year. Tex. Loc. Gov't. Code §112.010(b).

At the first regular meeting in the first month of each fiscal year, commissioners court may direct, by order entered in its minutes, that all money that otherwise would be deposited in a salary fund created under this chapter shall be deposited in the general fund of the county. Tex. Loc. Gov't. Code §154.007.

County treasurer or county auditor (in counties with a county auditor), immediately after the first regular term of the commissioners court in the year, must publish the annual financial exhibit showing aggregate amount paid from each fund for the preceding four quarters and the balance to the debit or credit of each fund. A county publishing monthly financial reports under section 114.023 that publishes its comprehensive annual financial report on its Internet website is not required to publish an exhibit under this section. Tex. Loc. Gov't. Code §114.022.

Within 30 days before, or on or immediately after the first day of the fiscal year, the county auditor shall prepare a budget to cover the proposed expenditures for the fiscal year. Tex. Loc. Gov't. Code §111.033.

Budget Notice and Hearing

The county auditor shall file a copy of the proposed budget with the county clerk for public inspection. Tex. Loc. Gov't. Code §111.037. If the proposed budget will require raising more revenue from property taxes than in the previous year, it must contain a cover sheet that includes specific language prescribed by Tex. Loc. Gov't. Code §111.003(b). Tex. Loc. Gov't. Code §111.033(b). The county clerk shall ensure that the proposed budget is posted on the county's website. Tex. Loc. Gov't. Code §111.037.

The commissioners court shall hold a public hearing on the proposed budget on a day within 10 calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year. Tex. Loc. Gov't. Code §111.038. Notice of a public hearing relating to a budget must be published in a newspaper of general circulation in the county not earlier than the 30th day or later than 10th day before the date of the hearing. Tex. Loc. Gov't. Code §111.0385. The published notice for a proposed budget that will require raising more revenue from property taxes than in the previous year must also include the language prescribed by Tex. Loc. Gov't. Code §111.033(b), Tex. Loc. Gov't. Code §111.0385.

Any proposed increase in the salaries, expenses, and allowances of elected county or precinct officers also must be published in a newspaper of general circulation before the 10th day before the date of the meeting adopting the increase. Tex. Loc. Gov't. Code §152.013.

Adoption of Budget

At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget. Tex. Loc. Gov't. Code §111.039(a). A vote to adopt the budget must be a record vote. Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the commissioners court to ratify the property tax increases reflected in the budget. The vote is in addition to and separate from the vote to adopt the budget and the vote to adopt the tax rate. Tex. Loc. Gov't. Code §111.039(c).

An adopted budget must contain a cover page in 18-point or larger type that accurately describes the budget in the form prescribed by section 111.039(d) Texas Local Government Code. Tex. Loc. Gov't Code §111.039(d).

On final approval of the budget, the commissioners court shall file a copy of the budget with the county auditor and the county clerk and ensure that a copy of the budget including the cover page is posted on the county's Internet website. Tex. Loc. Gov't. Code §111.040.

Time to Adopt Tax Rate

The levy (adoption) of the tax rate must be done before the later of September 30 or the 60th day after the date the certified appraisal roll is received, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date.¹¹¹² Tex. Tax Code §26.05(a).

Public Hearing

The tax rate adopted (levied) may not exceed the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by law until the commissioners court has held a public hearing on the proposed increase and otherwise complied with §26.06 and §26.065 of the Tax Code. Tex. Tax Code §26.05(d). The commissioners court may not hold a hearing on the proposed tax rate or to adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the county participates has posted the notice required by Section 26.04(e-2) or published or posted the notice required by Section 26.04(e-6) and complied with the property tax database requirements of Section 26.17(f). Tex. Tax Code §26.05(d-1). The hearing may not be held before the fifth day after publication of the notice. Tex. Tax Code §26.06.

Vote to Adopt Rate

The vote on the order setting the tax rate (levy) must be separate from the vote adopting the budget. Tex. Tax Code §26.05(b). Four commissioners are required to be present to levy a tax, and at least three commissioners must vote in favor of the levy. Tex. Loc. Gov't. Code §81.006. The adoption of a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the court must vote in favor. Tex. Tax Code §26.05(b).

If the adopted rate exceeds the rate described by Section 26.05(a)(1) of the Tax Code, it may be approved only by a motion that: (1) states the rate determined under subsection (a)(1); (2) states the proposed rate; (3) states the difference between the proposed rate and the rate determined under subsection (a)(1); (4) describes the purpose for which the excess revenue collected from the proposed rate will be used; and (5) is approved by at least 60 percent of the members of the commissioners court.¹³

Salary Grievance

After the court has received a proposed budget from the county judge, but sufficiently before the court's final approval of the budget to permit an aggrieved elected county officer to request a hearing before the salary grievance committee and permit that committee to determine the grievance, the commissioners court shall give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget. Tex. Loc. Gov't. Code §152.013(c), Tex. Att'y Gen. Op. No. GA-0051 (2003). Before the approval of the budget, an aggrieved officer may request a hearing before the salary grievance committee. The officer must file a written request for a grievance hearing within five days after written notice of the salary or personal expenses. Tex. Loc. Gov't. Code §152.016(a)(2). The committee shall hold a public hearing on the grievance not later than the later of the 10th day after the request is received or the date the commissioners court selects the public members of the committee. Tex. Loc. Gov't. Code §152.016(b).

NOVEMBER - 2026

November 2 – Fee basis officers are required to file annual report with district clerk on or before this date. Tex. Loc. Gov't. Code §114.046(a), Tex. Gov't Code §311.014(b).

DECEMBER - 2026

December 2 – District clerk required to forward a copy of fee basis officers' annual report to comptroller and county auditor by this date if annual report filed on November 2. If no county auditor, forward copy to commissioners court. Tex. Loc. Gov't. Code §114.046(b).

¹¹ We note the position of the Office of the Secretary of State and others that the deadline to order the voter-approval tax rate election is the 78th day before Election Day per Section 3.005(c) of the Texas Election Code, which supersedes conflicting laws outside the Election Code.

¹² Note that a voter-approval rate election may be triggered by petition if the de minimis rate exceeds the voter-approval rate under Section 26.063 of the Tax Code. The petition must be received in time to order election by the deadline.

¹³ SB 1453, 89th Leg., R.S., effective January 1, 2026.

SUBCHAPTER C COUNTIES

(CHAPTER 111, TEXAS LOCAL GOVERNMENT CODE – POPULATION OVER 125,000 AND NOT CHOOSING TO OPERATE UNDER SUBCHAPTERS A OR B.)

CALENDAR FISCAL YEAR COUNTIES

JANUARY – 2026

First term of commissioners court in counties on calendar fiscal year. Tex. Loc. Gov't. Code §112.010(a).

At the first regular meeting in the first month of each fiscal year, commissioners court may direct, by order entered in its minutes, that all money that otherwise would be deposited in a salary fund created under this chapter shall be deposited in the general fund of the county. Tex. Loc. Gov't. Code §154.007.

County treasurer or the county auditor (in counties with an auditor), immediately after the first regular term of the commissioners court in the year, must publish the annual financial exhibit showing aggregate amount paid from each fund for the preceding four quarters and the balance to the debit or credit of each fund. A county publishing monthly financial reports under section 114.023 that publishes its comprehensive annual financial report on its Internet website is not required to publish an exhibit under this section. Tex. Loc. Gov't. Code §114.022(c).

Appointed budget officer prepares budget.¹⁴ Tex. Loc. Gov't. Code §111.063. If no budget officer is appointed under §111.062(a) of the Local Government Code, the county judge prepares the budget in counties with populations of 225,000 or less or the county auditor in counties with populations of more than 225,000. Tex. Loc. Gov't. Code §111.062(b). A copy of the proposed budget shall be filed with the county auditor and the county clerk and shall be available for public inspection. Tex. Loc. Gov't. Code §111.066.

Budget Notice and Hearing

The public hearing on the proposed budget must be held within 10 calendar days after the date the proposed budget is filed but before January 31. Tex. Loc. Gov't. Code §111.067(b). Notice of the hearing on the proposed budget must be published in at least one newspaper of general circulation in the county not earlier than the 30th day or later than the 10th day before the hearing. Tex. Loc. Gov't. Code §111.0675(b). The notice must state the date, time, and location of the hearing. Tex. Loc. Gov't. Code §111.067(c). The published notice for a proposed budget that will require raising more revenue from property taxes than in the previous year must also include the language prescribed by Tex. Loc. Gov't. Code §111.033(b), Tex. Loc. Gov't. Code §111.067(d).

Adoption of Budget

At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget. Tex. Loc. Gov't. Code §111.068(a). A vote to adopt the budget must be a record vote.

An adopted budget must contain a cover page in 18-point or larger type that accurately describes the budget in the form prescribed by section 111.068(c) of the Texas Local Government Code.

On final approval of the budget, the commissioners court shall file a copy of the budget with the county auditor and the county clerk and ensure that a copy of the budget including the cover page is posted on the county's website. Tex. Loc. Gov't. Code §111.069.

Salary Grievance

Any proposed increase in the salaries, expenses, and allowances of elected county or precinct officers also must be published in a newspaper of general circulation before the 10th day before the date of the meeting adopting the increase. Tex. Loc. Gov't. Code §152.013.

After the court has received a proposed budget from the county judge, but sufficiently before the court's final approval of the budget to permit an aggrieved elected county officer to request a hearing before the salary grievance committee and permit that committee to determine the grievance, the commissioners court shall give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget. Tex. Loc. Gov't. Code §152.013(c), Tex. Att'y Gen. Op. No. GA-0051 (2003). Before the approval of the budget, an aggrieved officer may request a hearing before the salary grievance committee. The officer must file a written request for a grievance hearing within five days after written notice of the salary or personal expenses. Tex. Loc. Gov't. Code §152.016(a). The committee

¹⁴ Subchapter C does not include a specific time for the budget to be prepared, but Section 111.064 of the Local Government Code provides that the commissioners court is required to hold its budget hearing by January 30, and the county may not make payments during the fiscal year except for emergencies and obligations legally incurred before the first day of the fiscal year for salaries, utilities, materials, and supplies until the budget for the fiscal year is adopted by the commissioners court.

shall hold a public hearing on the grievance not later than the later of the 10th day after the request is received or the date the commissioners court selects the public members of the committee. Tex. Loc. Gov't. Code §152.016(b).

Time to Adopt Tax Rate

The levy (adoption) of the tax rate must be done before the later of September 30 or the 60th day after the date the certified appraisal roll is received, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next November uniform election date.^{15 16}Tex. Tax Code §26.05(a).

Public Hearing

The tax rate adopted (levied) may not exceed the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by law until the commissioners court has held a public hearing on the proposed increase and otherwise complied with §26.06 and §26.065 of the Tax Code. Tex. Tax Code §26.05(d). The commissioners court may not hold a hearing on the proposed tax rate or adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the county participates has posted the notice required by Section 26.04(e-2) or published or posted the notice required by Section 26.04(e-6) and complied with the property tax database requirements of Section 26.17(f).¹⁷ Tex. Tax Code §26.05(d-1). The hearing may not be held before the fifth day after publication of the notice. Tex. Tax Code §26.06.

Vote to Adopt Rate

The vote on the order setting the tax rate (levy) must be separate from the vote adopting the budget. Tex. Tax Code §26.05(b) Four commissioners are required to be present to levy a tax, and at least three commissioners must vote in favor of the levy. Tex. Loc. Gov't. Code §81.006. The adoption of a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the court must vote in favor. Tex. Tax Code §26.05(b).

If the adopted rate exceeds the rate described by Section 26.05(a)(1) of the Tax Code, it may be approved only by a motion that: (1) states the rate determined under subsection (a)(1); (2) states the proposed rate; (3) states the difference between the proposed rate and the rate determined under subsection (a)(1); (4) describes the purpose for which the excess revenue collected from the proposed rate will be used; and (5) is approved by at least 60 percent of the members of the commissioners court.¹⁸

FEBRUARY – 2026

February 2 – Fee basis officers are required to file annual report with district clerk on or before this date. Tex. Loc. Gov't. Code §114.046(a), Tex. Gov't Code §311.014(b).

February 2 – Earliest date to abolish office of county budget officer. Deadline to abolish the office is May 31. Tex. Loc. Gov't. Code §111.062(b).

MARCH – 2026

March 4 – District clerk required to forward a copy of fee basis officer's annual report to comptroller and county auditor by this date if report filed on February 2, 2026. If no county auditor, forward copy to the commissioners court. Tex. Loc. Gov't. Code §114.046(b).

MAY – 2026

May 31 – Deadline for abolishment of office of county budget officer. Tex. Loc. Gov't. Code §111.062(b).

DECEMBER – 2026

Commissioners courts in calendar year counties are required to order a designated day of the week (or day in the quarter, if quarterly meetings) on which the court shall convene in a regular term for each month/quarter during the next fiscal year. Tex. Loc. Gov't. Code §81.005(a).

In a county with a population of 190,000 or more, county auditor to audit, adjust, and settle the accounts of the district attorney, the district clerk, and each county and precinct officer. Tex. Loc. Gov't. Code §115.004(b).

Review all contracts for renewal or non-renewal during budget process.

¹⁵ We note the position of the Office of the Secretary of State and others that the deadline to order the voter-approval tax rate election is the 78th day before Election Day per Section 3.005(c) of the Texas Election Code, which supersedes conflicting laws outside the Election Code.

¹⁶ Note that a voter-approval rate election may be triggered by petition if the de minimis rate exceeds the voter-approval rate under Section 26.063 of the Tax Code. The petition must be received in time to order election by the deadline.

¹⁷ Amended by HB 3273, 88th Leg., R.S., effective Jan. 1, 2024.

¹⁸ SB 1453, 89th Leg., R.S., effective January 1, 2026.

SUBCHAPTER C COUNTIES

(CHAPTER 111, TEXAS LOCAL GOVERNMENT CODE – POPULATION OVER 125,000 AND NOT CHOOSING TO OPERATE UNDER SUBCHAPTERS A OR B.)

OCTOBER 1 FISCAL YEAR COUNTIES

FEBRUARY – 2026

February 28 – Deadline for abolishment of office of county budget officer. Tex. Loc. Gov't. Code §111.062(b).

SEPTEMBER – 2026

Commissioners courts in counties on October – September fiscal year required to order a designated day of the week (or day in the quarter, if quarterly meetings) on which the court shall convene in a regular term in each month/quarter during the next fiscal year. Tex. Loc. Gov't. Code §81.005(a).

In a county with a population of 190,000 or more, county auditor to audit, adjust, and settle the accounts of the district attorney, the district clerk, and each county and precinct officer. Tex. Loc. Gov't. Code §115.004(b).

Review all contracts for renewal or non-renewal during budget process.

OCTOBER – 2026

At the first regular meeting in the first month of each fiscal year, commissioners court may direct, by order entered in its minutes, that all money that otherwise would be deposited in a salary fund created under this chapter shall be deposited in the general fund of the county. Tex. Loc. Gov't. Code §154.007.

County treasurer or the county auditor (in counties with an auditor) immediately after the first regular term of the commissioners court in the year, must publish the annual financial exhibit showing aggregate amount paid from each fund for the preceding four quarters and the balance to the debit or credit of each fund. A county publishing monthly financial reports under section 114.023 that publishes its comprehensive annual financial report on its Internet website is not required to publish an exhibit under this section. Tex. Loc. Gov't. Code §114.022(c).

Appointed budget officer prepares budget.¹⁹ Tex. Loc. Gov't. Code §111.063. If no budget officer, the county judge prepares the budget in counties with populations of 225,000 or less or the county auditor in counties with populations of more than 225,000. Tex. Loc. Gov't. Code §111.062(b). A copy of the proposed budget shall be filed with the county auditor and the county clerk and shall be available for public inspection. Tex. Loc. Gov't. Code §111.066.

Budget Notice and Hearing

The public hearing must be held within 10 calendar days after the date the proposed budget is filed but before October 30. Tex. Loc. Gov't. Code §111.067(b). Notice of the hearing on the proposed budget must be published in at least one newspaper of general circulation in the county not earlier than the 30th day or later than the 10th day before the hearing. Tex. Loc. Gov't. Code §111.0675(b). The notice must state the date, time, and location of the hearing. Tex. Loc. Gov't. Code §111.067(c). The published notice for a proposed budget that will require raising more revenue from property taxes than in the previous year must also include the language prescribed by Tex. Loc. Gov't. Code §111.033(b), Tex. Loc. Gov't. Code §111.067(d).

Adoption of Budget

At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget. Tex. Loc. Gov't. Code §111.068(a). A vote to adopt the budget must be a record vote.

An adopted budget must contain a cover page in 18-point or larger type that accurately describes the budget in the form prescribed by section 111.068(c) of the Texas Local Government Code.

On final approval of the budget, the commissioners court shall file a copy of the budget with the county auditor and the county clerk and ensure that a copy of the budget including the cover sheet is posted on the county's website. Tex. Loc. Gov't. Code §111.069.

¹⁹ Subchapter C does not include a specific time for the budget to be prepared, but Section 111.064 of the Local Government Code provides that the commissioners court is required to hold its budget hearing by January 30, and the county may not make payments during the fiscal year except for emergencies and obligations legally incurred before the first day of the fiscal year for salaries, utilities, materials, and supplies until the budget for the fiscal year is adopted by the commissioners court.

Salary Grievance

Before filing the budget with the county clerk, the commissioners court shall give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget. Tex. Loc. Gov't. Code §152.013. Any increase in the salaries, expenses, and allowances of elected county and precinct officers also must be published in a newspaper of general circulation in the county before the 10th day before the date of the meeting adopting the increase. Tex. Loc. Gov't. Code §152.013. Before the approval of the budget, an aggrieved officer may request a hearing before the salary grievance committee. The officer must file a written request for a grievance hearing within five days after written notice of the salary or personal expenses. Tex. Loc. Gov't. Code §152.016(a)(2). The committee shall hold a public hearing on the grievance not later than the later of the 10th day after the request is received or the date the commissioners court selects the public members of the committee. Tex. Loc. Gov't. Code §152.016(b).

Time to Adopt Tax Rate

The levy (adoption) of the tax rate must be done before the later of September 30 or the 60th day after the date the certified appraisal roll is received, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next November uniform election date.^{20 21} Tex. Tax Code §26.05(a)

Public Hearing

The tax rate adopted (levied) may not exceed the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by law until the commissioners court has held a public hearing on the proposed increase and otherwise complied with §26.06 and §26.065 of the Tax Code. Tex. Tax Code §26.05(d). The commissioners court may not hold a hearing on the proposed tax rate or adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the county participates has posted the notice required by Section 26.04(e-2) or published or posted the notice required by Section 26.04(e-6) and complied with the property tax database requirements of Section 26.17(f). Tex. Tax Code §26.05(d-1). The hearing may not be held before the fifth day after publication of the notice. Tex. Tax Code §26.06.

Vote to Adopt Rate

The vote on the order setting the tax rate (levy) must be separate from the vote adopting the budget. Tex. Tax Code §26.05(b). Four commissioners are required to be present to levy a tax, and at least three commissioners must vote in favor of the levy. Tex. Loc. Gov't. Code §81.006. The adoption of a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the court must vote in favor. Tex. Tax Code §26.05(b).

If the adopted rate exceeds the rate described by Section 26.05(a)(1) of the Tax Code, it may be approved only by a motion that: (1) states the rate determined under subsection (a)(1); (2) states the proposed rate; (3) states the difference between the proposed rate and the rate determined under subsection (a)(1); (4) describes the purpose for which the excess revenue collected from the proposed rate will be used; and (5) is approved by at least 60 percent of the members of the commissioners court.²²

NOVEMBER - 2026

November 2 – Fee basis officers are required to file annual report with district clerk by this date. Tex. Loc. Gov't. Code §114.046(a), Tex. Gov't Code §311.014(b).

November 2 – Earliest date to abolish office of county budget officer. Deadline for abolishment is February 28, 2027. Tex. Loc. Gov't. Code §111.062(b).

DECEMBER - 2026

December 2 – District clerk required to forward a copy of fee basis officer's annual report to comptroller and county auditor by this date if report filed on November 2, 2026. If no county auditor, forward copy to commissioners court. Tex. Loc. Gov't. Code §114.046(b).

²⁰ We note the position of the Office of the Secretary of State and others that the deadline to order the voter-approval tax rate election is the 78th day before Election Day per Section 3.005(c) of the Texas Election Code, which supersedes conflicting laws outside the Election Code.

²¹ Note that a voter-approval rate election may be triggered by petition if the de minimis rate exceeds the voter-approval rate under Section 26.063 of the Tax Code. The petition must be received in time to order election by the deadline.

²² SB 1453, 89th Leg., R.S., effective January 1, 2026.