

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).³ House Bill 3273 removed the August 7th deadline for this notice posting.

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, 111.003(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.

3. Amended by HB 3273, 88th Leg., R. S., 2023.

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).⁴ House Bill 3273 removed the August 7th deadline for this notice posting.

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 ■ 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 files proposed budget with the county clerk, who posts the proposed budget on the county website. LGC 111.037.

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).

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.

4. Amended by HB 3273, 88th Leg., R.S., 2023.

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 2023 AND REFLECTS THE LAW IN PLACE AT THE TIME OF PUBLICATION.

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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 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).⁶ House Bill 3273 removed the August 7th deadline for this notice posting.

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

Budget officer files proposed budget with county clerk and county auditor. 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.⁷ 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. Amended by HB 3273, 88th Leg., R.S., 2023.

7. 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(d-1).⁸ 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. 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(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(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. 19, 2024.

8. Amended by HB 3273, 88th Leg., R.S., 2023.

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