

# Budget Overview and Calendar Timelines

2024



V.G. YOUNG INSTITUTE OF  
COUNTY GOVERNMENT



# Session Overview

- Effective Budgeting
- Salary Grievance Process – Same all Counties
- Tax Rate Setting Process – Same all Counties
- Budget timeline detail by Subchapter
  - Subchapter A
  - Subchapter B
  - Subchapter C
- Resources
  - TAC's 2024 Budget and Tax Rate Planning Calendar



# WHAT IS THE BUDGET

- **A statement of revenue, expenses and fund balances for the County**
- **A legal document of approved expenditures**
- **A plan of action for the fiscal year**
- **A policy statement by the Commissioners Court**
- **A vision statement for the County**



# Keys to a successful budget.....



Planning, Evaluation and Communication



# Five Rules of Effective Budgeting

## Rule 1:

Set a goal....



# Rules of Effective Budgeting

## Rule 2:

### Communicate with...

- Commissioners Court
- Department Heads/Elected Official
- Employees
- Media
- Public



# Rules of Effective Budgeting

## Rule 3:

Work together....



# Rules of Effective Budgeting

## Rule 4:

Know the Process...



**Read the Local Government Code!**

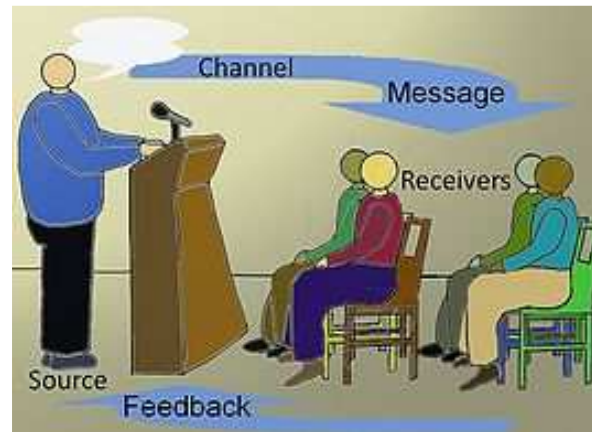




# Rules of Effective Budgeting

## Rule 5:

Be transparent....



# What You Need to Know

- Know the importance to the budget of fund balances/reserves
- Understand what your budget means
- Know the difference between available budget and available cash
- Understand and be able to explain the budget process and how the different parts interrelate
- Know your special funds
- Be able to explain your debt service funds



# Special Funds

- Law Library Fund
  - Courthouse Security Fund
  - Records Management Fund
  - Justice Court Technology Fund
  - County & District Court Technology Fund
  - Attorney Check Funds
  - Forfeiture Funds
- ....just to name a few

See: TAC publication: [Special & Dedicated Funds 2019](#)



# Debt Service Funds

- Tax Notes
- Revenue Bonds
- Certificates of Obligation
- General Obligation Bonds
- Refunding Bonds

....just to name a few

TAC publication:

Public Finance Handbook for  
Texas Counties



# Tips for Success

- Set the rules up front
- Stick with your timeline
- Ask questions
- Be realistic
- Be willing to compromise
- Use amendment authority sparingly
- Think long range
- Remain engaged through the entire year



# Salary Grievance Process

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- 1. Select Committee
- 2. Notify Elected Officials of Proposed Salary and allowances
- 3. Publish Notice of Increases to elected officials' salaries and allowances
- 4. Elected Officials may challenge proposed salary within statutory period
- 5. Salary Grievance Committee meets to review and make determinations on elected officials' grievances.
- 6. Commissioners Court meets to finalize proposed salaries that received requisite votes (between 6 and 8).

# Select Salary Grievance Committee membership

- Committee consists of either
  - Sheriff, tax assessor-collector, treasurer, county clerk, district clerk, county attorney or criminal district attorney and the number of public members necessary to provide nine voting members, or
  - Nine public members if commissioners court votes to have nine public members
  - Public members pulled from persons who served on grand jury during preceding calendar year

The public members are selected at any time during the year but not later than the 15<sup>th</sup> day after the date a request for a hearing is received. LGC 152.015.

# Notify Elected Officials of Proposed Salary and allowances

- Before filing the annual budget with the county clerk, commissioners court shall give **written** notice to each elected official and precinct officer of the salary and personal expenses to be included in the budget. LGC 152.013.





# Publish Notice of Increases to elected officials' salaries and allowances

- Before the 10<sup>th</sup> day of the meeting at which the court will set the salary, expenses, and other allowances of county elected officers, the commissioners court must publish notice in a newspaper of general circulation in the county a notice of any salaries, expenses, or allowances that are proposed to be increased and the amount of the proposed increases. LGC 152.013(b).

Elected Officials  
may challenge  
proposed salary  
within statutory  
period

- An elected officer who feels aggrieved by a proposed salary may request a hearing—
  - Before the approval of the county's annual budget
  - In writing
  - Delivered to the grievance committee chairman (county judge) within 5 days after the date the officer receives notice of the salary or personal expenses
  - Must state the desired changes in salary or personal expenses. LGC 152.016(a)

- Public hearing must be held not later than the 10<sup>th</sup> day after the request is made or the date the court selects the public members
- Time and place of hearing set by chairman (county judge)
- If after hearing six or more members vote to recommend increase in officers salary or expenses, recommendation is submitted to commissioners court in writing.
- If six to eight members recommend increase, court shall consider the recommendation at next meeting.
- If nine members recommend the increase and sign the recommendation, court shall include the increase in the budget.

Salary Grievance Committee meets to review and make determinations on elected officials' grievances.

# 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 71<sup>st</sup> day** before the next November uniform election date.\* TEX. TAX CODE §26.05(a).

The actual deadline to order the voter-approval tax rate election is the **78<sup>th</sup> day before election day** per Section 3.005(c) of the Texas Election Code, which supersedes conflicting laws outside the Election Code.

# 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).



# Tax Rate Notice Requirements

- If adopting rate that does not exceed lower of no-new-revenue or voter-approval rates.
  - Notice of meeting to vote on rate must be published in newspaper and posted on county website 5 days before date of public hearing. TAX Code 26.06, 26.061.
  - At least five days after appraiser has delivered notice to county property owners, court may vote to adopt tax rate at public hearing. Tax Code 26.06(d-1), Local Gov't Code 81.006.

# Tax Rate Notice Requirements, cont.

- If adopting tax rate that exceeds no-new-revenue rate but not voter approval or de minimis rate
  - Notice of hearing must be continuously posted on county website from 7 days before public hearing until hearing is concluded. Tax Code 26.065.
  - 5 days before public hearing, notice by publication or mailing to property owners. Tax Code 26.06(a), 26.06(b-2), 26.06(c), and 26.063.
  - At least five days after appraiser has delivered notice to county property owners, court may vote to adopt tax rate at public hearing. Tax Code 26.06(d-1), Local Gov't Code 81.006.
  - Up to 7 days after public hearing, deadline to adopt tax rate if not adopted at public hearing.

# Tax Rate Notice Requirements, cont.

- If adopting tax rate that exceeds voter approval and de minimis rate
  - Notice of hearing must be continuously posted on county website from 7 days before public hearing until hearing is concluded. Tax Code 26.065.
  - 5 days before public hearing, notice by publication or mailing to property owners. Tax Code 26.06(a), 26.06(b-2), 26.06(c), and 26.063.
  - At least five days after appraiser has delivered notice to county property owners, court may vote to adopt tax rate at public hearing. Tax Code 26.06(d) Local Gov't Code 81.006.
  - 78<sup>th</sup> day before November Uniform election date (August 22, 2022) deadline to order voter-approval election.



# Budget Subchapters

- Chapter 111, Texas Local Government Code
  - Subchapter A – Counties with population of 225,000 or less, and the County Judge is the budget officer
  - Subchapter B – Counties over 225,000 population, and the County Auditor is the budget officer
  - Subchapter C – Counties with population of 125,000 or more, choosing not to operate under A or B. Commissioners Court can appoint a budget officer.

# Subchapter A Counties

(Chapter 111, Texas Local Government Code – population of 225,000 or less.)

Calendar or Fiscal Year Counties

# Budget Preparation

- Not later than August 15, the county judge, assisted by the county auditor or county clerk, shall prepare a budget to cover all proposed expenditures of the county government for the succeeding fiscal year. TEX. LOC. GOV'T. CODE §111.003.
- 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. The county clerk shall ensure that the proposed budget is posted on the county's website. TEX. LOC. GOV'T. CODE §111.006(b).

# Latest Date for Budget Hearing

- The commissioners court shall hold the hearing no later than the 25<sup>th</sup> day after the day the budget is filed under Section 111.006 but before the commissioners court adopts the county's ad valorem tax rate for the current tax year. TEX. LOC. GOV'T. CODE §111.007(b).

# Budget Notice and Hearing

- 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.
- Any proposed increase in the salaries, expenses, and other 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 §111.008.



# Subchapter B Counties

(Chapter 111, Texas Local  
Government Code –  
population over 225,000)

Calendar or Fiscal Year  
Counties

# Preparing Budget

- 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.
- 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.
- The county clerk shall ensure that the proposed budget is posted on the county's website. TEX. LOC. GOV'T. CODE §111.037.



# Earliest Date for Budget Hearing

The commissioners court shall hold a public hearing on the proposed budget 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 (October 30). TEX. LOC. GOV'T. CODE §111.038.



# Budget Notice and Hearing

- 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 §111.0385.
- Any proposed increase in the salaries, expenses, and other 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.



# Subchapter C Counties

(Chapter 111, Texas Local  
Government Code –  
population over 125,000)

Calendar or Fiscal Year  
Counties

# Preparing Budget

- The appointed budget officer prepares an itemized budget. TEX. LOC. GOV'T. CODE §111.063. If no budget officer is appointed under Section 111.062(a) of the Local Government Code, the county judge prepares budget in counties with population of 225,000 or less, county auditor in county with population more than 225,000.
- A copy of the proposed budget is filed with the county auditor and county clerk for public inspection. TEX. LOC. GOV'T. CODE §111.066.

# Earliest Date for Budget Hearing

The commissioners court shall hold a public hearing on the proposed budget 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 §111.067.



# Budget Notice and Hearing

- 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 §111.0675(b).
- Any proposed increase in the salaries, expenses, and other 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 §111.068(a).





# Resources - Budget & Tax Rate Planning Calendar

- [www.county.org](http://www.county.org)

[Legal](#) > [Legal Resources](#) > Legal Publications

## Legal Publications



### Order Legal Publications

The Legal Services Division provides numerous publications online that may be downloaded below. To order a copy of a publication, please submit a [Legal Publications Order Form](#).

### Budget and Tax Rate Planning Calendar

To assist counties in the budget and tax rate adoption process, the Texas Association of Counties has prepared a [Budget and Tax Rate Planning Calendar](#) designed to aid officials as they develop their own localized calendar for their county. This calendar is based on a fiscal year beginning Oct. 1 and incorporates changes in law passed during the most recent legislative session.

Remember that "one size does not fit all" and some statutes can be subject to interpretation. It's a good idea to consult with your county attorney to review how this planning calendar applies in your county.

## County Budget and Tax Rate Planning Calendar

The 86th and 87th legislative sessions heralded many changes to tax rate adoption and budgeting procedures for counties.

### 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.<sup>1</sup> 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.<sup>2</sup> LGC 111.006<sup>3</sup>, 111.037, 111.066.

**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 mails or emails 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 mailed to property owners 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, expense 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.<sup>3</sup>

**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.

### 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 mails or emails 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 mailed to property owners 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 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.<sup>5</sup> 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** 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.

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 SB 1587, 87th Leg., R.S., 2021, effective June 15, 2021.

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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5. 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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**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 mails or emails 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 mailed to property owners 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.<sup>6</sup> 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.

**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.

**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 DELIVERED 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). 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. 21, 2023.

<sup>6</sup> 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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# Questions? Give us a ring!



TEXAS A&M  
**AGRI**LIFE  
EXTENSION

V.G. YOUNG INSTITUTE OF  
COUNTY GOVERNMENT

