FY 2019-2020 BUDGET ADOPTION CALENDAR

DATE	ACTION	STATUTE	OFFICIAL
April 22-25	EO/Dept Head Meeting Budget requests and Budget meetings with County Judge	LGC 111.005	County Judge/Auditor
April 30th	Deadline for chief appraiser to provide preliminary tax roll values.	Tax Code 26.01(e)	Chief Appraiser
Apr or May	Adopt Budget Policy and Calendar		County Judge & Commissioners
May, June	Budget review/Workshop		County Judge & Commissioners
July 25th	Deadline for chief appraiser to certify appraisal roll		Chief Appraiser
July 30th	Before filing annual budget, give notice to each elected officer of proposed salary and expenses	LGC 152.013c	County Judge & County Auditor
Jul 31	File Proposed Budget with County Clerk for Public Inspection		County Auditor/Judge
Jul 31	Post proposed budget on county website.	LGC 111.006b	County Auditor/IT
Aug 07	Submit effective and rollback rate calculation to Commissioners Court.	Tax Code 26.014 c,e	Chief Appraiser/County Auditor
Aug 07	Meeting of governing body to set proposed tax rate, take record vote and schedule public hearing.	LGC 140.010	Commissioners' Court
Aug 07	If exceeds rollback tax rate of effective tax rate, ***take record vote*** and schedule **(2) Public Hearings.**		Commissioners' Court
Aug 07	Commissioners' Court sets or confirms date for Public Hearing on budget authorizing notice to be published in newspaper.		Commissioners' Court
Aug 07	SET and announce date, time & place to adopt tax rate		Commissioners' Court
	Publication of effective and rollback tax rates; statement and schedules; **Deadline to newspaper 10am/website publication.**		Auditor/Appraiser/ Purchasing
	Publish notice of public hearing on 2019-2020 budget in newspaper. Must be published at least ten days before public hearing on budget.	LGC 111.075	
	Notice of Public Hearing on Tax Increase is the first quarter-page notice in paper and website, at least 7 days before the first public hearing.		
	PUBLISH notice of any salaries, expenses, or allowances that are proposed to be increased and the amount of the proposed increases. *Must be published at least ten days before budget hearing*.	LGC 152.013 b	Human Resources/Auditor/ Purchasing
	Set salary, expenses and other allowances of elected or precinct officers.	LGC 152.011	Commissioners' Court
Before filing annual budget	Send grievance notices to EO's.		County Auditor
if necessary	Choose Grievance Committee public members. Not later than 15th day after request for hearing.	LGC 152.015	Commissioners' Court
	5 PM Deadline for official to file salary grievance. Must be within five day of notice received.	LGC 152.016a	Officials
	Meeting of Grievance Committee (if required). Must be held within ten days of request for hearing or selection of committee.	LGC 152.016b	Grievance Committee
	Hold 1st public hearing on tax rate. At least 7 days after newspaper publication.	Tax Code 26.06	Commissioners' Court
	Hold 2nd public hearing on tax rate. At least 3 days after first hearing.	Tax Code 26.06	Commissioners' Court
	Public Hearing on budget. On or after Aug 16th. At least 10 days after newspaper publication.	LGC 81.006	Commissioners' Court
Sep 10	Adopt Budget. Must be a record vote.	LGC 111.008	Commissioners' Court
Sep 10	VOTE to Adopt Tax Rate	LGC 111.014	Commissioners' Court
Sep 10	File Adopted Budget with the County Clerk	LGC 111.009	County Judge/Auditor
Sep 10	Post on County web site & notify departments of adopted budget	LGC 111.009	Auditor/IT
Sep 10	Send notice to newspaper that budgets are available	LGC 111.009	County Auditor/Purchasing

All notices subject to website publication. Dates subject to change without notice.

All subject to 72-hour notice for public meetings (Open Meetings Notice).

Budget & Tax Rate Planning Calendar

Note: Deadlines apply to all counties, regardless of Fiscal Year

By April 30 Deadline for chief appraiser to provide preliminary tax roll values. *Tax Code 26.01(e)*

By July 25 Deadline for chief appraiser to certify appraisal roll to Tax Assessor-Collector. *Tax Code 26.01(a)*

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

By July 30* Budget officer files copy of proposed budget with County Clerk. Copy shall be available for public inspection and posted on website. *LGC 111.006, 111.037, 111.066*
**Note: This is a suggested date. Statutes do not specify it as a deadline.*

By August 1 Tax Assessor-Collector submits appraisal roll, and certifies an estimate of the collection rate for the current year, to Commissioners Court. *Tax Code 26.04*

By August 7 Calculation of effective and rollback tax rates. Typically done by Tax Assessor-Collector, but Tax Code states "an officer or employee *designated by the governing body* shall calculate..." The designated officer shall submit the rates to Commissioners Court by August 7 *or as soon thereafter as practicable. Tax Code 26.04 (c),(e)*

_________ Publish newspaper notice of public hearing on the budget. Must be published not earlier than 30th day, nor later than 10th day, before date of hearing. *LGC 111.0075, 111.0385, 111.0675*

_________ If the salary, expenses or other allowances of any elected county or precinct officers are being increased, publish newspaper notice required by *LGC 152.013.* Must be published 10 days before the meeting at which officer salaries will be set.

_________ Post notice of budget hearing, at least 72 hours before meeting. *LGC 111.007(c) and Open Meetings Act*

On or after August 16 Public Hearing on budget (after the 15th day of the month following the month the proposed budget was prepared). *LGC 111.007*

_________ At regular meeting of Commissioners Court, vote to set salaries, expenses and other allowances of all elected county and precinct officers. (May be done at same meeting as budget hearing.) Following the meeting, provide written notice to each elected official of his/her salary and personal expenses to be included in the budget. *LGC 152.013*

_________ Adoption of budget during Commissioners Court. May be done any time after the budget hearing – at that same meeting or at a later meeting. If you plan to adopt the budget at the same meeting, be sure to include a separate item on the agenda for the actual adoption. If you plan to adopt at a later date, include an agenda item to set the date for adoption of budget. The vote to adopt the budget must be a record vote. *See LGC Chapter 111 for more specifics about requirements of the vote and required language.*

_________ Meeting of Commissioners Court to discuss tax rate and vote on proposed tax rate. If proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule two public hearings. *LGC 140.010*

By Sept. 1* *(Or by 30th day after receiving certified appraisal roll.) Publish Notice of Proposed Tax Rate in newspaper. Must be at least one-quarter page; headline at least 24-point type. Notice must also be posted on the county website. *LGC 140.010*
Note change by 84th Legislature: If rate exceeds effective or rollback rate, notice must state purpose of increase. See specific wording in LGC 140.010(e).

_________ First public hearing on proposed tax rate. (Not required if proposed tax rate does not exceed the rollback rate or effective tax rate, whichever is lower). Cannot be held until at least 7 days after the notice is published in the newspaper.

_________ Second public hearing on proposed tax rate. (Not required if proposed tax rate does not exceed the rollback rate or effective tax rate, whichever is lower). Cannot be held until at least 3 days after the first public hearing.

_________ Meeting of Commissioners Court to adopt tax rate. Must be held within 3 to 14 days after date of second public hearing if the hearings are required. *Tax Code 26.06(e).* Must be held before September 30 or 60 days after receiving certified appraisal roll, whichever is later. Record vote required if adopted rate exceeds effective tax rate. The rate must be broken down into two components: (1) debt service and (2) maintenance and operations. *See Tax Code 26.05 for required language and other specifics.* At least four members of Court must be present and at least three must vote in favor. *LGC 81.006*

LEGAL RESEARCH
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or visit our website at www.county.org

Texas Association of Counties