P.C. #3

NOTICE: Deficiencies in the Proposed FY2026 County Budget and Hearing Process Pursuant to Texas Local Government Code Chapters 81, 111, 152, and Texas Tax Code Chapter 26

From: pattyburnetbudget2024@use.startmail.com

To: Joe Don Dockery

Date: Monday, September 15, 2025 at 17:04:40

September 15, 2025

> To the Honorable District Judges of the 33rd and 424th Judicial Districts
> Attn: Hon. J. Allan Garrett, Hon. Evan C. Stubbs
> 1701 E. Polk Street, Suite 74
> Burnet, Texas 78611
>
> And to the Burnet County Commissioners Court
> Attn: All Commissioners
> 220 S. Pierce Street
> Burnet, Texas 78611
>
> Re: Submission Respecting Deficiencies in the Proposed FY2026 County Budget and Hearing Process Pursuant to Texas Local Government Code Chapters 81, 111, 152, and Texas Tax Code Chapter 26
>
> Honorable Judges and Commissioners,

The undersigned, a resident, voter, taxpayer, and Interested Person of Burnet County as recognized under Texas Local Government Code § 111.007 and the Texas Public Information Act (Tex. Gov't Code Chapter 552), hereby submits this formal notice at 05:00 PM CDT on September 15, 2025, to bring to the attention of this honorable body certain material deficiencies in the proposed FY2026 county budget and associated hearing notices. These deficiencies appear to contravene the statutory mandates of the Texas Local Government Code, Texas Tax Code, and Texas Open Meetings Act. This submission is made with the utmost respect for the judicial authority of this Court and the administrative responsibilities of the Commissioners Court, the latter of which is respectfully anticipated to seek the guidance of legal counsel in addressing these matters. With the budget hearing scheduled for September 16, 2025, at 9:00 a.m.—less than 17 hours hence—this notice underscores the urgency of remedial action.

I. Statement of Deficiencies

1. Omission of FY2025 Actual Revenue and Expenditures (Tex. Loc. Gov't Code § 111.004(a)) The proposed FY2026 budget, as presently filed, omits actual and year-to-date revenue and expenditure data for FY2025, relying solely upon adopted figures for the current fiscal year. Texas Local Government Code § 111.004(a) expressly requires inclusion of: (a) itemized estimates of expenditures for the current fiscal year; (b) actual expenditures from the prior fiscal year; and (c) a complete financial statement of county funds. The absence of such data impedes meaningful comparison, undermines transparency, and contravenes statutory obligation. The undersigned respectfully petitions the Budget Officer to supplement the proposed budget with actual revenue and expenditure data available through July 31, 2025, and, if extant, through August 31, 2025, to facilitate a comprehensive evaluation by the Commissioners and the public prior to any vote or adoption.
2. Lack of Commissioners Court Approval of Budget and Tax Notices (Tex. Loc. Gov't Code § 111.007(c); Tex. Gov't Code § 551.041) Traditionally in Burnet County, notices went through the Commissioners Court for preapproval and expense purposes. Upon review of court minutes and agenda records, it appears that no FY2026 budget or tax-related notices were presented to or approved by the Commissioners Court prior to publication. Texas Local Government Code § 111.007(c) mandates that the Commissioners Court authorize the public notice of the budget hearing, while Texas Government Code § 551.041, under the Open

Meetings Act, requires 72-hours public notice before such action is voted upon. Should budget or tax notices have been issued without: (a) approval in an open meeting; (b) a posted agenda; or (c) proper recording in the minutes, this could render the notices and any resulting hearing procedurally defective and subject to legal challenge. The undersigned respectfully requests that budget notices be properly agendized, voted upon, and recorded in the official minutes to ensure compliance with applicable statutes, including the Texas Open Meetings Act.

3. Deficiencies in the Published Public Notice for the September 16, 2025, Hearing (Tex. Loc. Gov't Code §§ 111.007(c), 152.013; Tex. Gov't Code § 551.041) The public notice, published in the *Burnet Bulletin* on September 10, 2025, cites Texas Local Government Code § 152.013 and references proposed salary increases, further stating under Texas Local Government Code § 111 that a public hearing on the proposed FY2026 budget is scheduled for September 16, 2025, at 9:00 a.m. at the Burnet County AgriLife Extension Building, 607 N. Vandeveer, Burnet, Texas. This notice is deficient for the following reasons: (a) It omits the required budget summary statement under Texas Local Government Code § 111.003(b), including total proposed expenditures (approximately $43.1 million), the percentage increase or decrease from the prior year, total property tax revenues, the percentage change in property tax revenues (approximately +3.91% or $1.55 million), and the proposed tax rate per $100 valuation (approximately $0.4365). (b) The designated hearing location, the Burnet County AgriLife Extension Building, deviates from the standard Commissioners Court meeting place (Burnet County Courthouse, 220 S. Pierce Street), without justification, potentially violating Texas Government Code § 551.041, and may mislead the public due to this misalignment. (c) With the hearing convened less than 17 hours hence, on September 16, 2025, at 9:00 a.m., insufficient time remains for public review or correction of these deficiencies. The undersigned respectfully requests that this notice be withdrawn, corrected, and republished with proper approvals.
4. Procedural Irregularities in Tax Rate Adoption Process (Tex. Tax Code § 26.05; Tex. Gov't Code § 551.041) The agenda of the September 9, 2025, Commissioners Court meeting included Item #22a: "Discuss and/or take action on moving tax rate adoption to September 16, 2025." Preliminary minutes indicate "no action taken," yet video evidence reveals Judge Wilson's statement, "we already voted," suggesting a

prior decision, possibly on August 19, 2025. This raises concerns of noncompliance with Texas Tax Code § 26.05, which mandates clear public hearings and votes for tax rate adoption, and Texas Government Code § 551.041, requiring agendas to describe items with reasonable specificity. If the tax rate framework was voted upon without explicit agenda notice for the adoption date change, the process may be defective. Public concerns from the September 9 meeting regarding defective notices, an outdated budget calendar, and transparency remain unaddressed. The non-standard location may further complicate public access. The undersigned respectfully requests clarification on the timing and venue of any prior vote to move the tax rate adoption to September 16, 2025, and assurance of compliance with all notices.

5. Absence of Publisher's Affidavits (Tex. Loc. Gov't Code § 111.0075; Tex. Tax Code §§ 26.04–26.06) No publisher's affidavits confirming publication of budget, elected official salary, or tax rate notices for FY2026 appear in official records, nor have they been presented to the County Clerk for recording. Such affidavits are requisite under Texas Local Government Code § 111.0075 and Texas Tax Code § 26.06(a) to establish legal proof of compliance. Without these documents on file prior to the hearing, the county cannot demonstrate fulfillment of statutory notice requirements. The undersigned respectfully requests that all affidavits be filed and made publicly accessible prior to any vote to adopt property tax rates or the budget.
6. Restricted Access to Budget Workpapers (Tex. Gov't Code § 552.221) A taxpayer and Interested Person seeking budget records for the proposed FY2026 budget was informed that an appointment is required to view associated workpapers. Texas Government Code § 552.221 mandates that public records, including budget workpapers, be made available promptly during normal business hours without unreasonable delays or conditions such as mandatory appointments, unless involving voluminous records or requiring programming. This practice may impose an undue barrier to transparency, potentially violating the Public Information Act. Historically, Burnet County has rarely required appointments and has never charged to compile budget records, permitting walk-in access—a practice altered by the newly appointed County Auditor, Kelley Glaeser, and Budget Officer, County Judge Wilson, appointed in March 2025. The Auditor's recent policy, effective as of September 15, 2025, declares the Auditor's office "not a public-facing office" with access "by appointment only" during limited windows

(Monday at 10:00 AM, Tuesday at 11:45 AM, Wednesday at 10:00 AM), and the County is considering charging a fee to "compile the records" of the FY2026 published and proposed budgets. Furthermore, the Auditor asserts that draft budget workpapers are privileged under § 552.116, despite their relevance to a filed budget, a claim that may misapply exemptions. The undersigned respectfully requests immediate clarification of this policy, including any proposed fee structure, and unrestricted access to the workpapers for public inspection without charge. From a forensic accounting perspective, this abrupt shift from open access to restricted, potentially fee-based inspection raises concerns of an intent to conceal budgetary irregularities, warranting further investigation.

7. Uncertainty Regarding Legal Review It remains unclear whether the FY2026 budget hearing notices or related tax materials were reviewed or approved by the County Attorney or other legal counsel prior to publication. Given the statutory precision and significance of these notices, the undersigned respectfully requests that the Court confirm whether such legal review occurred and disclose the same for the public record.
8. Potential Noncompliance by the Budget Officer (Tex. Loc. Gov't Code §§ 111.003–.004, 111.012) The submission of a proposed budget omitting actual revenue and expenditure data from the preceding fiscal year, coupled with the apparent absence of public approval of notices, raises questions regarding the Budget Officer's adherence to statutory duties. Data is available through July 2025. This notice is not intended to impugn conduct but to respectfully urge correction of any omissions prior to votes on the FY2026 budget, to preclude complications under Texas Local Government Code § 111.012, including potential budget invalidation.

II. Request for Remedial Action
In the capacity of a taxpayer and Interested Person, the undersigned respectfully petitions the Honorable Court and the Commissioners Court to undertake the following measures to ensure compliance with statutory mandates and safeguard the public interest:

1. If necessary for statutory compliance, postpone the September 16, 2025, budget hearing pending correction and republication of a legally compliant notice, duly approved by the Commissioners Court in open session;

2. Direct the Budget Officer to supplement the proposed FY2026 budget with year-to-date actual revenue and expenditure data from FY2025, through at least July 31, 2025;
3. Require that all budget and tax notices be formally presented, approved, and recorded in the court's minutes henceforth;
4. Mandate the filing of all publisher's affidavits with the County Clerk prior to any hearing;
5. Confirm whether legal counsel reviewed and approved the published notices prior to their release;
6. Provide written justification for convening the September 16, 2025, hearing at the AgriLife Extension Building rather than the customary Courthouse location, with confirmation of Open Meetings Act-compliant postings;
7. Ensure immediate access to FY2026 budget workpapers without appointment requirements or fees, in accordance with the Public Information Act;
8. Direct the removal or archiving of outdated notices (e.g., the FY2025 salary notice) from the county website, with future notices properly approved and documented;
9. Clarify the status of the tax rate adoption process, including the date and venue of any prior votes to adjust the adoption date, and provide the requested work product on the deputies' tax rate impact.

These measures would affirm the County's commitment to transparency and legal compliance, preserving the integrity of the FY2026 budget process.

The undersigned expresses gratitude for the Court's and Commissioners' consideration of these grave matters and awaits a diligent response to uphold public confidence in the County's budgeting and taxation procedures.

Respectfully submitted,
Patty Cope, Voter, Resident, Taxpayer, Interested Person

cc:
Burnet County Attorney
Texas Attorney General – Open Government Division

PUBLIC NOTICE

In accordance with Local Gov't Code 152.013, for the FY24-25 budget, the Commissioners Court will consider implementing an increase in the salaries, expenses and allowances of elected Officials as shown below:

County Atty	\$6,968
Sheriff	\$17,257
County Judge	\$6,496
District Clerk	\$ 5,660
County Clerk	\$ 5,900
Tax Assessor	\$ 5,660
County Treasurer	\$ 5,660
County Commissioner 1,2&3	\$ 5,728
County Commissioner 4	\$ 5,488
JP Salary 1,3	\$ 5,429
JP Salary 2,4	\$ 5,189
Constables	\$13,046

In accordance with Local Gov't Code 111, the Commissioners Court of Burnet County does hereby give notice that a public hearing on the proposed FY25 budget will be held on the 27nd day of August 2024 in the 2nd floor Courtroom located at 220 S. Pierce, Burnet TX at 9:30 a.m. This budget will raise more total property taxes than last year's budget by \$3,813,556 or 9.11%, and of that amount \$1,977,809 is tax revenue to be raised from new property added to the tax roll this year.

PUBLIC NOTICE

In accordance with Local Gov't Code 152.013, for the FY 26 budget, the Commissioners Court will consider implementing an increase in the salaries, expenses and allowances of elected Officials as shown below:

County Court at Law Judge	$78,000.00
County Atty	$45,133.23
Sheriff	$ 3,011.96
County Judge	$ 3,060.12
District Clerk	$ 2,666.10
County Clerk	$ 2,666.10
Tax Assessor	$ 2,666.10
County Treasurer	$ 2,666.10
County Commissioners	$ 2,585.05
Justice of the Peace	$ 2,444.63
Constables	$ 2,350.86

In accordance with Local Gov't Code 111, the Commissioners Court of Burnet County does hereby give notice that a public hearing on the proposed FY 26 budget will be held on the 16th day of September, 2025 at the AgriLife Extension building, 607 N Vanderveer, Burnet TX at 9:00 a.m.

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of $0.3323 per $100 valuation has been proposed by the governing body of Burnet County.

PROPOSED TAX RATE: $0.3323 per $100
NO-NEW-REVENUE TAX RATE: $0 3491 per $100
VOTER-APPROVAL TAX RATE: $0 3554 per $100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Burnet County from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that Burnet County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Burnet County is not proposing to increase property taxes for the 2025 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 09/16/2025, 09 00 AM (CT), at the Agrilife Extension Building, 607 N Vanderveer St., BURNET, TX.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Burnet County s not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of Burnet County at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/ 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal Bryan Wilson, Jim Luther Jr., Damon Bierle, Chad Collier and Joe Don Dockery
AGAINST the proposal: none
PRESENT and not voting none
ABSENT: none

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Burnet County last year to the taxes proposed to be imposed on the average residence homestead by Burnet County this year.

	2024	2025	Change
Total tax rate (per $100 of value)	$0.3541	$0.3323	6.15% decrease
Average homestead taxable value	$430,234	$461,743	7.32% increase
Tax on average homestead	$1,523	$1,534	0.72% increase
Total tax levy on all properties	$38,765,348	$38,405,752	0.92% decrease

(Include the following text if these no-new-revenue tax rate adjustments apply for the taxing unit)

No-New-Revenue Tax Rate Adjustments

Indigent Health Care Compensation Expenditures (counties)

Burnet County spent $204,057 from July 1, 2024 to June 30, 2025 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance For current tax year the amount of increase above last year's enhanced indigent health care expenditures is $-69,525. This increased the no-new-revenue tax rate by 0.0000 /$100.

For assistance with tax calculations, please contact the tax assessor for Burnet County at 512-756-8291 or shemphill@burnetad.org, or visit www.burnet-cad.org for more information

POSTED Vicinta Stafford Burnet County Clerk
By Amy Grant at 11:24 am, Sep 05, 2025