

2015-2016 PLANNING CALENDAR

Commissioners Court

JUN 22 2015

- June 12 Budgets due to Budget Coordinator
- June 18 72- Hour notice for CC Meeting on Monday, June 22
- June 22 Commissioners Court Meeting
- June 26 72- Hour notice for Special Called CC Meeting on Wed., July 01
- July 01-02 Special Called CC meeting to hear budget requests from elected officials and department heads (Wednesday, July 1st meeting may be recessed and continued on Thursday, July 2nd)
- July 09 72- Hour notice for CC Meeting on Monday, July 13
- July 13 Commissioners Court Meeting
CC receives budget requests from budget coordinator as presented by elected officials and department heads
- July 23 72- Hour notice for CC Meeting (on Monday, July 27, which may be recessed and continued on Tuesday, July 28th)
- July 24 72- Hour notice for Special Called CC Meeting (on Wed. July 29th which may be recessed and continued on Thursday, July 30th)
- July 27 Deadline for Chief Appraiser to Certify Rolls to Taxing Units (see: 26.01 T.C.)
- July 27 72- Hour notice for Special Called CC Meeting on Friday, July 31st
- July 27-28 Commissioners Court Meeting (may be recessed and continued on Tuesday, July 28th) Commissioners Court Budget Workshop, anticipated collection rate, calculates effective rate and tax rates by Tax Assessor/Collector.
- July 29-30 Special Called Commissioners Court Meeting, (may be recessed and continued on Thursday, July 30th) Continue Budget Workshop, Certification of Anticipated Collection Rate by Tax Assessor/Collector Calculation of Effective and Rollback Tax Rates by Tax Assessor/Collector
- July 31 Special Called Commissioners Court Meeting, Continue Budget Workshop

- Aug 01 (Or as soon thereafter as practicable) Certified appraisal roll, collection rate, debt taxes, etc. due to CC from Tax Assessor/Collector
- Aug. 06 72- Hour notice for CC Meeting on Aug. 10
- Aug. 07 (Or as soon thereafter as practicable) Notice of Effective and Rollback Tax Rates, Statement and Schedules; by Tax Assessor/Collector
- Aug. 10 CC Meeting to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower); take record vote and schedule public hearings: Auditor & Tax Assessor/Collector present to Commissioners Court the following:**
- 1. Effective Tax Rate, Roll Back Rate and Calculation Methods**
 - 2. M & O obligations**
 - 3. Debt Obligations**
 - 4. Amount of increase based on Effective Tax Rate**
- Aug. 14 Notice pursuant to Section 140.010, L.G.C. in newspaper and on Web Site. Use the 114.010 (d) form if proposed tax rate does not exceed the lower of the effective rate or the rollback rate. Use the 114.010 (e) form if proposed tax rate exceeds the lower of the effective rate or the rollback rate. Notice must be published at least 7 days before the first Public Hearing. Notice at least a quarter page, headline in 24-point type or larger, and cannot be placed in legal or classified section of newspaper. Notice must be posted on county web site and remain until county adopts the rate. See: 140.010 (d) and (e).**
- Aug. 20 Give Elected Officials Budget and County Judge files proposed Budget w/ Co. Clerk and posts budget on county web site. Section 152.013 provides that the annual budget is to be given to the elected officials prior to filing the proposed budget with the county clerk.
- Aug. 20 72 hour notice for CC Meeting on Aug. 24
- Aug. 24 CC Meeting: 1st Public Hearing**
- 1. Discuss Budget**
 - 2. Discuss Tax Rate**
 - 3. Announce date, time & place of 2nd Public Hearing
Announce date, time, & place of meeting at which it will vote on the tax rate**
- Aug. 25 Last day for elected official to file grievance regarding budget
- Aug. 28 Publish Elected Officials Salaries (if proposed increases)

- Sept. 03 **Notice of Public Hearing on Budget** (Section 111.0075, Local Gov. Code. Notice not earlier than the 30th or later than 10th day before the date of the hearing and must include language from Section 111.003 (b)). Public Hearing on budget will be Sept. 28, 2015 and will be prior to vote to adopt the budget and set the tax rate).
- Sept. 04 Last day for Grievance Committee to hold a public hearing regarding grievance filed by elected official
- Sept. 10 72 hour notice for CC Meeting Sept. 14
- Sept. 14 **CC Meeting -2nd Public Hearing**
 1. **Discuss Budget**
 2. **Discuss Tax Rate**
 3. **Announce date, time, & place of meeting at which it will vote on the tax rate (adoption of tax rate must be 3-14 days from this date).**
- Sept. 24 72 hour notice for CC Meeting on Sept. 28
- Sept. 28 **CC Meeting to have Public Hearing on budget, adopt budget and set tax rate. Meeting is 3-14 days after second public hearing on tax rate. Budget must be adopted by a separate RECORD VOTE before tax rate is adopted. Taxing unit must set tax rate before Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later. CC must also vote to ratify tax increase reflected in budget. (Section 111.039 of the L.G.C. requires CC to ratify the property tax increase reflected in budget). This vote is in addition to & separate from the record vote to adopt the budget or to set the tax rate. This section also requires an adopted budget to contain a cover page that includes the information set out in Section 111.039 (d)).**

Note: **Section 111.008, L.G.C. requires the vote on the budget to be by a record vote of the CC, and the budget must have a cover page that provides the information required by Section 111.008. Section 111.009, L.G.C. requires that the budget must be filed with the County Clerk, and the budget and cover page must be posted on the county's internet website.**

Note: SB1510(effective 01-01-14) amended Section 140.010 L.G.C. and provides a simplified notice other than the notices required by Sections 26.04 (e), 26.052, and 26.06 of the Tax Code. Only one quarter page notice is now required regarding the proposed tax rate and notice of the two public hearings.