

APR 23 2018

2018-2019 BUDGET PLANNING CALENDAR**Approved**

- June 21 72- Hour notice for CC Meeting on Monday, June 25th
- June 25 Budgets due to Budget Coordinator
- June 25 Commissioners Court Meeting
- July 05 72- Hour notice for CC Meeting on Monday, July 9th
- July 09 Commissioners Court Meeting
- July 19 72- Hour notice for CC Meeting on Monday, July 23th (which may be recessed and continued on Tuesday, July 24th)
- July 23-24 Commissioners Court Meeting (July 23rd meeting may be recessed and continued on Tuesday, July 24th). CC receives budget requests from budget coordinator as presented by elected officials and department heads. Elected officials and department heads may address CC regarding their budget requests
- July 25 Deadline for Chief Appraiser to Certify Rolls to Taxing Units (see: 26.01 T.C.)
- Aug. 01 (Or as soon thereafter as practicable) Certified appraisal roll, collection rate, debt taxes, etc. due to CC from Tax Assessor/Collector. County Judge works with Budget Coordinator and County Auditor on proposed budget prior to CC workshops on proposed budget
- Aug. 02 72- Hour notice for Special Called CC Meeting on Monday, Aug. 6th (which may be recessed and continued on Tuesday, Aug. 7th)
- Aug. 03 72- Hour notice for Special Called CC Meeting on Wed. Aug. 8th (which may be recessed and continued on Thursday, Aug. 9th)
- Aug. 06 72- Hour notice for Special Called CC Meeting on Friday, Aug. 10th
- Aug. 06-07 Special Called Commissioners Court Meeting (Aug. 6th meeting may be recessed and continued on Tuesday, Aug. 07th) Commissioners Court Budget Workshop, anticipated collection rate, calculates effective rate and tax rates by Tax Assessor/Collector.
- Aug. 07 (Or as soon thereafter as practicable) Notice of Effective and Rollback Tax Rates, Statement and Schedules; by Tax Assessor/Collector

- Aug. 08-09 Special Called Commissioners Court Meeting, (Aug. 8th meeting may be recessed and continued on Thursday, Aug. 9th) Continue Budget Workshop, Certification of Anticipated Collection Rate by Tax Assessor/Collector Calculation of Effective and Rollback Tax Rates by Tax Assessor/Collector
- Aug. 09 72 hour notice for CC Meeting on Aug. 13th
- Aug. 10 Special Called Commissioners Court Meeting, Continue Budget Workshop (if necessary)
- Aug. 13 Commissioners Court 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**

If CC votes on a proposed tax rate which is less than the effective rate, two public hearings on the tax rate are not required. The remainder of the calendar will need to be revised to reflect the proposed tax rate being less than the effective rate and omit the two public hearings.

- Aug. 16 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. 17 Notice pursuant to Section 140.010, L.G.C. in newspaper and on Web Site. Use the 140.010 (d) form if proposed tax rate does not exceed the lower of the effective rate or the rollback rate. Use the 140.010 (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. 21 Last day for elected official to file grievance regarding budget
- Aug. 23 72 hour notice for CC Meeting on Aug. 27th

- Aug. 24 Publish Elected Officials Salaries in newspaper (if proposed increases)
- Aug. 27 **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. 30 **Notice of Public Hearing on Budget** in newspaper (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. 24, 2018** and will be prior to vote to adopt the budget and set the tax rate).
- Aug. 31 Last day for Grievance Committee to hold a public hearing regarding grievance filed by elected official
- Sept. 06 72 hour notice for CC Meeting on Sept. 10th
- Sept. 10 **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. 20 72 hour notice for CC Meeting on Sept. 24th
- Sept. 24 **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 111.008 (c) 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 111.003 (b).**

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 (83rd Legislature, 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.

SB 1760 (84th legislature, signed 06-15-15, effective 01-01-16) amended Section 140.010 (e) and (f) which requires additional language on Form 50-819 which is the notice of the proposed property tax rate.