

JUL -9 2021

AMENDED
2021-2022 BUDGET PLANNING CALENDAR

Approved

- July 06 Budgets due to Budget Coordinator
- July 09 CC Meeting
- July 12 Commissioners Court Meeting moved to July 09
- July 15 72- Hour notice for Sp. Called CC Meeting on Monday, July 19th
- July 19 Sp. Called Commissioners Court Meeting, Budgets presented (CC may be recessed and continued on July 20th)
- July 22 72- Hour notice for CC Meeting on Monday, July 26th, and notice for 27, 28, 29, and 30th Sp. Called CC meetings
- July 25 Deadline for Chief Appraiser to Certify Rolls to Taxing Units (see: 26.01 T.C.)
- July 26 Commissioners Court Meeting and Budget Workshop
- July 27 Special Called Commissioners Court Meeting, Continue Budget Workshop
- July 28 Special Called Commissioners Court Meeting, Continue Budget Workshop
- July 29 Special Called Commissioners Court Meeting, Continue Budget Workshop
- July 30 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. County Judge works with Budget Coordinator and County Auditor on proposed budget (See Section 26.04 T. C.)
- Aug. 05 72- Hour notice for CC Meeting on Monday, Aug. 9th
- Aug. 07 (Or as soon thereafter as practicable) Tax Assessor/Collector submits No New Revenue tax rate, the Voter-Approval tax rate, and explanation of how tax rates were calculated; the estimated amount of interest and sinking fund balances and the estimated amount of M & O or general fund balances remaining at the end of the current fiscal year that are not

encumbered with or by corresponding existing debt obligations; and a schedule of the JC's debt obligations showing details listed in Section 26.04 (e) (3) (A), (B), & (C). (Present to CC at Aug. 09 meeting).

- Aug. 09 Commissioners Court Meeting (CC may be recessed and continued on Aug. 10th) Budget Workshop to discuss budget needs of county; and anticipated collection rate, No New Revenue tax rate and the Voter-Approval tax rate calculated by Tax Assessor/Collector
- Aug. 13 Give Elected Officials Proposed Budget and County Judge files Proposed Budget w/ Co. Clerk per Section 111.006 (a) and posts budget on county web site per Section 111.006 (b). If the proposed budget will require raising more revenue from property taxes than in the previous year, the budget must have a cover sheet that includes the specific language prescribed in Section 111.003 (b). 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. 18 Last day for elected official to file grievance regarding budget per Section 152.016 (a)
- Aug. 19 72- Hour notice for CC Meeting on Monday, Aug. 23rd
- Aug. 21 **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. 7, 2021** and will be prior to vote to adopt the budget and set the tax rate).
- Aug. 21 Publish Elected Officials Salaries in newspaper (if proposed increases) per Section 152.013 (b)
- Aug. 23 Commissioners Court Meeting to discuss tax rate; if proposed tax rate will exceed the No New Revenue tax rate or the Voter-Approval tax rate, (whichever is lower); take record vote and schedule public hearing: Auditor & Tax Assessor/Collector present to Commissioners Court the following:**
- 1. New Revenue Tax Rate, Voter-Approval Tax Rate, and Calculation Methods**
 - 2. M & O obligations**
 - 3. Debt Obligations**
 - 4. Amount of increase based on No New Revenue Tax Rate**
- Aug. 30 Last day for Grievance Committee to hold a public hearing regarding grievance filed by elected official per Section 152.016 (b)

- Sept. 02 72- Hour notice for CC Sp. Called Meeting on Tuesday, Sept. 7th
- Sept. 07 Sp. Called CC Meeting to have Public Hearing on Proposed Budget and vote on the Proposed Budget**
- Sept. 09 72- Hour notice for Sp. Called CC Meeting on Monday, Sept.13th
- Sept. 11 Notice of Public Hearing on Proposed Tax Rate in newspaper with Public hearing and vote on the Tax Rate to be on Monday, September 27, 2021. Notice to comply with Tax Code Section 26.06 (b-1), 26.06 (b-2), 26.06 (b-3) or 26.061 depending on if the proposed tax rate exceeds the no new revenue tax rate and/or voter-approval tax rate. Tax Code Section 26.062 also requires a table to be included at the end of the notice of the hearing on the tax rate or meeting to adopt the tax rate, as applicable, that compares the taxes imposed on the average residence homestead last year to the taxes proposed to be imposed on the average residence homestead this year. Tax Code Section 26.065 requires notice of public hearing on the home page of the County's Internet website at least 7 days before public hearing on the proposed tax rate increase and at least 7 days before the date of the vote proposing the increase in the tax rate.**
- Sept. 13 Commissioners Court Meeting**
- 1. Discuss Budget**
 - 2. Discuss Tax Rate**
 - 3. Announce date, time and place of Public Hearing**
 - 4. Announce date, time, & place of meeting at which it will vote on the tax rate**
- Sept. 14 Chief Appraiser must deliver notice by this date as required by Sec. 26.04 (e-2) and comply with 26.17 (f) in order for CC to have public hearing on Sept. 20th (see: Section 26.05 (d-1) Tax Code)
- Sept. 23 72 hour notice for CC Meeting on Sept. 27th
- Sept. 27 CC Meeting. Public Hearing on Tax Rate and CC vote to set Tax Rate. (26.06 allows CC to vote on Tax Rate at the Public Hearing). Taxing unit must set tax rate before Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later. (See second Note on page 4). 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) L.G.C.**

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 (d). Section 111.009 (a), 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: Section 26.04 (e-5), T.C. requires county to include as an appendix to the county budget the tax rate calculation forms used to calculate the no-new-revenue tax rate and the voter-approval tax rate. (Effective January 1, 2021).

Note: Sections 26.16 (a) and 26.18, T.C. require certain tax related information and budget related information to be posted on the county's website. (Effective January 1, 2020)

Note: Section 26.05 (a), T.C. requires that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date prescribed by Section 4.001, Election Code, that occurs in November of that year. For 2021, the uniform election date is November 2, 2021. Seventy One (71) days prior to Nov. 2, 2021 is Monday, August 23, 2021.

Note: SB 1357, (Signed June 14, 2021, Effective Immediately) amends Sections 111.003 (a), 111.006 (a) and 111.007 (b) and (c), Local Gov. Code and requires county judge to file proposed budget with county clerk no later than August 15th and the CC to hold a public hearing no later than 25 days after the proposed budget is filed with the county clerk.

July

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	HOLIDAY	5	6	7	8	9
		Budgets due to Budget Coordinator			CC Meeting	10
11	12	13	14	15	16	17
				Notice for Aug. 19 th CC Meeting		
18	19	20	21	22	23	24
Special Called CC Meeting - Budgets Presented		CC Meeting continued if necessary		Notice for July 26 th CC meeting & for 27, 28, 29 and 30 th Sp. Called CC Meeting		
25	26	27	28	29	30	31
Deadline for Chief Appraiser to Certify Rolls to Taxing Units	CC Meeting (and Budget)	Sp. Called CC Meeting (Budget)	Sp. Called CC Meeting (Budget)	Sp. Called CC Meeting (Budget)	Sp. Called CC Meeting (Budget)	

AMENDED

August

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 Tax A/C to provide CC with certified appraisal roll	2	3	4	5 Notice for Aug. 9 th CC Meeting	6	7
8	9 CC Meeting Tax A/C submits No New Revenue & Voter-Approval Tax Rate	10 CC Meeting. Discuss Tax Rates, M&O, and Debt	11	12	13 Budgets to Elected Officials & filed with County Clerk	14
15	16	17	18 Last day for Elected Official to file grievance	19 Notice for Aug. 23 rd CC Meeting	20	21 Notice of Public Hearing on Budget for Sept. 07 th Publish Elected Official's Salaries in Newspaper
22 CC Meeting Discuss Tax Rates, M&O, and Debt	23	24	25	26	27	28
29 Last day for grievance Hearing	30	31				

September

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2 Notice for Sept. 7 th Sp. Called CC Meeting	3	4
5	6	7 Sp. Called CC Meeting. Public Hearing and vote on Proposed Budget	8	9 Notice for Sept. 13 th CC Meeting	10	11 Notice of Public Hearing on Tax Rate for Sept. 27 th
12 CC Meeting	13	14 Chief Appraiser to Deliver notice per 26.04 Tax Code	15	16	17	18
19	20	21	22	23 Notice for Sept. 27 th CC Meeting	24	25
26 CC Meeting Public Hearing on Tax Rate Vote on Tax rate	27	28	29	30		

AN ACT

1
2 relating to deadlines associated with proposing and adopting a
3 budget for certain counties.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 111.003(a), Local Government Code, is
6 amended to read as follows:

7 (a) Not later than August 15 [~~During the 7th or the 10th~~
8 ~~month of the fiscal year, as determined by the commissioners~~
9 ~~court~~], the county judge, assisted by the county auditor or county
10 clerk, shall prepare a budget to cover all proposed expenditures of
11 the county government for the succeeding fiscal year.

12 SECTION 2. Section 111.006(a), Local Government Code, is
13 amended to read as follows:

14 (a) Not later than August 15 [~~When the county judge has~~
15 ~~completed the preparation of the budget~~], the county judge shall
16 file a copy of the proposed budget with the county clerk.

17 SECTION 3. Sections 111.007(b) and (c), Local Government
18 Code, are amended to read as follows:

19 (b) The commissioners court shall hold [~~set~~] the hearing not
20 later than the 25th [~~for a date after the 15th~~] day after [~~of the~~
21 ~~month next following~~] the day [~~month in which~~] the budget is filed
22 under [~~was prepared in accordance with~~] Section 111.006 [~~111.003,~~
23 ~~Local Government Code,~~] but before the commissioners court adopts
24 the county's ad valorem tax rate for the current tax year [~~date on~~

1 ~~which taxes are levied by the court]~~.

2 (c) The commissioners court shall give public notice that it
3 will consider the proposed budget on the date of the hearing. The
4 notice must state the date, time, and location of the hearing. The
5 notice must include, in type of a size at least equal to the type
6 used for other items in the notice, any statement required to be
7 included in the proposed budget under Section 111.003(b). The
8 commissioners court shall give notice under this subsection:

9 (1) not earlier than the 30th day before the date of
10 the hearing; and

11 (2) not later than the 10th day before the date of the
12 hearing.

13 SECTION 4. The changes in law made by this Act apply to a
14 budget proposed by a county commissioners court for a fiscal year
15 beginning on or after the effective date of this Act.

16 SECTION 5. This Act takes effect immediately if it receives
17 a vote of two-thirds of all the members elected to each house, as
18 provided by Section 39, Article III, Texas Constitution. If this
19 Act does not receive the vote necessary for immediate effect, this
20 Act takes effect September 1, 2021.

S.B. No. 1357

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1357 passed the Senate on May 4, 2021, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1357 passed the House on May 26, 2021, by the following vote: Yeas 140, Nays 7, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor