

TAX RATE STATUTES

Tax Code 26.01 Submission of Rolls to Taxing Units

(a) By July 25, the chief appraiser shall prepare and certify to the assessor for each taxing unit participating in the district that part of the appraisal roll for the district that lists the property taxable by the unit. The part certified to the assessor is the appraisal roll for the unit. The chief appraiser shall consult with the assessor for each taxing unit and notify each unit in writing by April 1 of the form in which the roll will be provided to each unit.

(a-1) If by July 20 the appraisal review board for an appraisal district has not approved the appraisal records for the district as required under Section 41.12, the chief appraiser shall not later than July 25 prepare and certify to the assessor for each taxing unit participating in the district an estimate of the taxable value of property in that taxing unit.

Tax Code 26.04 Submission of Roll to Governing Body; No-New-Revenue and Voter-Approval Tax Rates

(b) The assessor shall submit the appraisal roll for the taxing unit showing the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the governing body of the taxing unit by August 1 or as soon thereafter as practicable. By August 1 or as soon thereafter as practicable, the taxing unit's collector shall certify the anticipated collection rate as calculated under Subsections (h), (h-1), and (h-2) for the current year to the governing body. If the collector certified an anticipated collection rate in the preceding year and the actual collection rate in that year exceeded the anticipated rate, the collector shall also certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year.

(d-2) The designated officer or employee may not submit the no-new-revenue tax rate and the voter-approval tax rate to the governing body of the taxing unit and the taxing unit may not adopt a tax rate until the designated officer or employee certifies on the tax rate calculation forms that the designated officer or employee has accurately calculated the tax rates and has used values that are the same as the values shown in the taxing unit's certified appraisal roll in performing the calculations.

(e) By August 7 or as soon thereafter as practicable, the designated officer or employee shall submit the rates to the governing body.

Tax Code 26.05 Tax Rate

(d) The governing body of a taxing unit other than a school district may not adopt a tax rate that exceeds the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by this chapter until the governing body has held a public hearing on the proposed tax rate and has otherwise complied with Section 26.06 and Section 26.065. The governing body of a taxing unit shall reduce a tax rate set by law or by vote of the electorate to the lower of the voter-approval tax rate or the no-new-revenue tax rate and may not adopt a higher rate unless it first complies with Section 26.06.

Tax Code 26.06(a) Notice, Hearing, and Vote on Tax Increase

(a) A public hearing required by Section 26.05 may not be held before the fifth day after the date the notice of the public hearing is given. The hearing must be on a weekday that is not a public holiday. The hearing must be held inside the boundaries of the unit in a publicly owned building or, if a suitable publicly owned building is not available, in a suitable building to which the public normally has access. At the hearing, the governing body must afford adequate opportunity for proponents and opponents of the tax increase to present their views.

Tax Code 26.065 Supplemental Notice of Hearing on Tax Rate

(b) The taxing unit shall post notice of the public hearing prominently on the home page of the Internet website of the taxing unit continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate.

Tax Code 26.05 Tax Rate

(d-1) The governing body of a taxing unit other than a school district may not hold a public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the taxing unit participates has:

- (1) delivered the notice required by Section 26.04(e-2); and
- (2) complied with Section 26.17(f)

Tax Code 26.04 Submission of Roll to Governing Body; No-New-Revenue and Voter-Approval Tax Rates

(e-2) By August 7 or as soon thereafter as practicable, the chief appraiser of each appraisal district shall deliver by regular mail or e-mail to each owner of property located in the appraisal district a notice that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the property tax database maintained by the appraisal district under Section 26.17.

Tax Code 26.17 Database of Property-Tax-Related Information

(f) The chief appraiser shall make the information described by Subsection (e)(1) and the tax rate calculation forms described by Subsection (e)(2) available to the public not later than the third business day after the date the information and forms are incorporated into the database.

Tax Code 26.05 Tax Rate

(a) ... except 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 41.001, Election Code, that occurs in November of that year.

Election Code 41.001 Uniform Election Dates.

(a) Except as otherwise provided by this subchapter, each general or special election in this state shall be held on one of the following dates:

- (1) the first Saturday in May in an odd-numbered year;
- (2) the first Saturday in May in an even-numbered year, for an election held by a political subdivision other than a county; or
- (3) the first Tuesday after the first Monday in November.

(b) Subsection (a) does not apply to:

- (1) a runoff election;
- (2) an election to resolve a tie vote;
- (3) an election held under an order of a court or other tribunal;
- (4) an emergency election ordered under Section 41.0011;
- (5) an expedited election to fill a vacancy in the legislature held under Section 203.013;
- (6) an election held under a statute that expressly provides that the requirement of Subsection (a) does not apply to the election; or
- (7) the initial election of the members of the governing body of a newly incorporated city.

Election Code 3.005 Time for Ordering Election

(a) Except as provided by Subsections (c) and (d), an election ordered by an authority of a political subdivision shall be ordered not later than the 62nd day before election day.

(b) This section supersedes a law outside this code to the extent of any conflict.

(c) For an election to be held on a uniform election date, the election shall be ordered not later than the 78th day before election day.

(d) An election under Section 26.08, Tax Code, to ratify a tax rate adopted by the governing body of a school district under Section 26.05(g) of that code shall be ordered not later than the 30th day before election day.

Tax Code 26.06 Notice, Hearing, and Vote on Tax Increase

(d) The governing body may vote on the proposed tax rate at the public hearing. If the governing body does not vote on the proposed tax rate at the public hearing, the governing body shall announce at the public hearing the date, time, and place of the meeting at which it will vote on the proposed tax rate.

(e) A meeting to vote on the **tax increase** may not be held later than the seventh day after the date of the public hearing. The meeting must be held inside the boundaries of the taxing unit in a publicly owned building or, if a suitable publicly owned building is not available, in a suitable building to which the public normally has access.

ELECTED OFFICIALS SALARIES STATUTES

Local Government Code 152.013 Procedure for Setting Amounts for Elected Officers.

(a) Each year the commissioners court shall set the salary, expenses, and other allowances of elected county or precinct officers. The commissioners court shall set the items at a regular meeting of the court during the regular budget hearing and adoption proceedings.

(b) Before the 10th day before the date of the meeting, the commissioners court must publish in a newspaper of general circulation in the county a notice of:

- (1) any salaries, expenses, or allowances that are proposed to be increased; and
- (2) the amount of the proposed increases.

(c) Before filing the annual budget with the county clerk, the commissioners court shall give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget.

BUDGET ADOPTION STATUTES

Local Government Code 111.066 Proposed Budget Filed with County Clerk and County Auditor; Public Inspection

- (a) The budget officer shall file a copy of the proposed budget with the county clerk and the county auditor.
- (b) The copy of the proposed budget shall be available for public inspection.

Local Government Code 111.067 Public Hearing on Proposed Budget

- (b) The commissioners court shall hold the hearing on a day within 10 calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year.

Local Government Code 111.0675 Commissioners Court: Special Notice by Publication for Budget Hearing

- (a) A commissioners court shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county.
- (b) Notice published under this section is in addition to notice required by other law. Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.

Local Government Code 111.068 Adoption of Budget

- (a) At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget. A vote to adopt the budget must be a record vote.