

Proposed Planning Calendar For the 2010-2011 Budget Year

- Week of July 28th** **Central Appraisal District** delivers certified tax roll.
- Week of July 28th** **County Tax Assessor/Collector** calculates effective tax rate (usually 1st week in August).
- August 9** **County Tax Assessor/Collector** notifies the governing body of the effective tax rate and the rollback tax rate.
- August 16** **County Tax Assessor/Collector** publishes notice of effective tax rate and the rollback tax rate.
- August 24** **Letter to County Clerk's Office** to post open meeting notice for salaries of elected officials, and agenda item for Commissioners Court on August 30, 2010.
- August 26** **County Clerk's Office posts the open meeting item notice** that Commissioners Court will meet to set salaries, expenses and other allowances of each elected official and precinct officer on August 30, 2010 (**at least 72 hours before**).
- August 30** **Commissioners Court meeting** to furnish the County Auditor with any proposed salary, expense or allowance increases for elected county or precinct offices by no later than 4:00 p.m. so that we may publish at least 10 days before hearing. **Commissioners Court must also give written notice to each elected County and precinct officer of the officer's salary and personal expenses to be included in the budget.**
- September 5** Pursuant to the *Texas Local Government Code, 152.013*, **before the 10th day before the date of the meeting, the Commissioners Court will publish one time in a major local newspaper a notice** of any salaries, expenses or allowances that are proposed to be increased for elected county or precinct officers and the amount of the proposed increases.

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September 10 Deadline for elected officials to give notice to County Judge's Office of grievance assuming they received notice by September 4, 2010 otherwise deadline is 5 days after they receive notice.

September 13-22 Within 10 days after receiving notice of grievance by an elected official, a **public hearing** must take place assuming that 9/10 was last day for elected officials to notify County Judge's Office. (September 22, 2010 is the deadline)

If the decision by the Commissioners Court is to propose a tax rate that is greater than the effective tax rate or rollback rate whichever is lower, then take a record vote and schedule the following:

August 17 Letter to County Clerk to post open meeting notice and agenda item for Commissioners Court to propose a tax rate on August 23, 2010.

August 19 County Clerk's Office posts the open meeting item notice that Commissioners Court will meet to discuss and propose a tax rate on August 23, 2010 (at least 72 hours before).

August 23 Commissioners Court meets to discuss and propose a property tax rate. If the Commissioners Court proposes a tax rate that is greater than the effective tax rate or rollback rate whichever is lower, two public hearing must take place before the Court may adopt a tax rate. **Four Commissioners Court members must be present to adopt a tax rate; at least three must vote for the rate.** (Property Tax Code 26.05 (a) and (d)) **Note:** If a tax rate is adopted on this date all subsequent events involving the tax rate adoption process may be disregarded.

August 26 Commissioners Court must publish the "Notice of Public Hearings on Tax Increase". The notice must be one quarter page of a standard-size newspaper page and

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- August 26 (cont)** the headline must be in 18-point or larger type. The notice may not be published in the legal or classified section of the newspaper and must be published **at least seven days before** the date of the first public hearing. **(If date of the first public hearing is on September 2, 2010, have up until August 26, 2010 to publish.)**
- August 26** **The County shall post on its website** this additional notice of the public hearing at least seven days immediately before the hearing on the proposed tax rate increase.
- August 26** **The County shall request that a public television station carry a 60 second notice** of the public hearing at least five times a day between 7 a.m. and 9 p.m. The notice will run for at least seven days. This posting is immediately before the public hearing on the proposed tax rate increase.
- August 24** **Letter to County Clerk's Office** to post open meeting notice for proposed tax increase hearing on September 2 and 9, 2010 (no Commissioners Court agenda item).
- August 26** **County Clerk's Office posts the open meeting item notice that Commissioners Court will hold a public hearing** on the proposed tax increase on **September 2 and 9, 2010 (at least 72 hours before)**.
- September 2**
September 9 **Hold first public hearing.**
Hold second public hearing on the proposed tax increase. The hearing must be held on a weekday that is not a public holiday in a public building in the county. Adequate opportunity must be offered for proponents and opponents to present their views. **At the conclusion of the hearing, the Commissioners Court must announce the time, date and place the court will meet to vote on**

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- September 9 (cont)** **the proposed tax increase – September 20. The meeting must be no less than three days and no more than fourteen days after the public hearing (9/12-09/23/10).**
- September 12** **Commissioners Court publishes notice** once of the budget hearing; date, time and location must be stated: October 4, 2010, at 9:30 a.m. in Commissioners Court Chambers. (*Local Government Code, 111.0385 (a) (b)*)- **Must not publish earlier than 30 days before day we adopt budget or later than 10 days before hearing. (Not earlier than September 5, 2010 or later than September 26, 2010.)**
- September 12** **Commissioners Court must publish the "Notice of Vote on Tax Rate".** The notice must meet all of the requirements of the "Notice of Public Hearing on Tax Increase"- must publish at least 7 days before. (If Commissioners' Court hearing is on September 20, 2010, the deadline to publish is on September 12, 2010.) **This publication should also be completed for website and Internet as in first notice, see September 2, 2010.**
- September 14** **Letter to County Clerk's Office** to post open meeting notice and agenda item to vote on proposed tax increase on **September 20, 2010.**
- September 16** **County Clerk's Office posts the open meeting item notice** that the Commissioners Court will meet to vote on the proposed tax increase and adopt a tax rate of the current year on **September 20, 2010 (at least 72 hours before).**
- September 20** **Commissioners Court meeting to vote** on the proposed tax increase and adopt a tax rate for the current year. At

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- September 20(cont)** least four members of the court must be present and at least three members must vote for adoption of the tax rate.
- September 28** **Letter to County Clerk's Office** to post open meeting notice and agenda item for Commissioners Court to conduct a public hearing on the proposed budget on **October 4, 2010.**
- September 30** **County Clerk's Office posts the open meeting agenda item notice** that the **Commissioners Court** will meet to conduct a public hearing on the proposed budget on October 4, 2010. **(Date of hearing must be within ten calendar days of filing proposed budget, tentatively scheduled for October 1, 2010.)**
- October 1** **County Auditor files proposed budget** with the County Clerk. *(Local Government Code, 111.033, 111.037)*
- October 4** **Commissioners Court holds public hearing** on the final proposed budget and adopts annual budget at conclusion of public hearing. *(Local Government Code, 111.038 (a) and (b))* **Must be 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.**
- October 8** **Commissioners Court files copies of the adopted budget** with the County Auditor and the County Clerk. *(Local Government Code, 111.040)*