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## **BUDGET & TAX DEADLINES WORKSHEET: SIMPLIFIED**

### ***Instructions:***

- A. This form is only to be used by **small cities** (those that levy under \$500,000 in total property taxes and have a tax rate under \$.50/\$100), or **large cities** but only if the proposed budget does not include a proposed tax rate that would increase in the effective or rollback tax rate.*
- B. Begin with the proposed deadline for adopting the next year's tax rate, then work backwards to calculate the various steps leading up to that deadline. **Start at the end!***
- C. When computing a period of days, the first day is excluded and the last day is included.*
- D. If the last day of any period is a Saturday, Sunday, or legal holiday, the period is extended to include the next day that is not a Saturday, Sunday, or legal holiday.*
- E. Public hearings cannot be held on a Saturday or Sunday.*
- F. Public hearings must be held within the city limits.*
- G. See the legal citations outline following the worksheet for the latest possible deadlines, citations to relevant statutes, and a more detailed explanation of each deadline.*

## BACKWARD DEADLINE PLANNER

STEP	DATE	ACTION
1.	___/___/20__	Vote on Tax Rate Adoption <i>Must be on or before September 29.</i>
2.	___/___/20__	Vote on Budget Adoption <i>Before vote on rate and after public hearing, but can be same day as either.</i>
3.	___/___/20__	Budget Public Hearing <i>At least one day before #1 and at least fifteen days after #7.</i>
4.	___/___/20__	Post Agenda for meeting for Tax Rate Adoption <i>Must be seventy-two hours before #1.</i>
5.	___/___/20__	Post Agenda for meeting with Budget Public Hearing <i>Must seventy-two hours before #3.</i>
6.	___/___/20__	Notice in newspaper of Hearings on Tax Rate Increase <i>At least 30 days but not less than ten days before #3.</i>
7.	___/___/20__	File Budget with Clerk <i>Must be thirty-one days before #1.</i>
8.	___/___/20__	Publish Effective and Rollback Tax Rates (Large Cities Only) <i>Must be on August 7, or as soon as possible thereafter.</i>

## TAX & BUDGET DEADLINES: LEGAL CITATIONS

**September 29** – last day to **adopt budget** and last day to **adopt tax rate**. In addition to the vote on the budget as a whole, the city council **must** take a separate ratification vote to adopt any budget that will raise total property tax revenue. Once the budget has been adopted, the tax rate may be adopted.

**September 28** – last day for **public hearing on budget**. (*hearing shall be before the date of the tax levy and at least 15 days after the proposed budget is filed with the clerk*) Also, city must take some sort of **action on the budget** at conclusion of hearing. (*action can include adopting or postponing adoption-LGC § 102.007*)

**September 26** – last day to post agenda for meeting to adopt tax rate (*per Texas Open Meetings Act, agenda for meeting must be posted seventy-two hours in advance-GC Ch. 551*).

**September 25** – last day to post agenda for public hearing on budget (*per Texas Open Meetings Act, agenda for meeting must be posted seventy-two hours in advance-GC Ch. 551*).

**Tuesday, September 22** – last day to provide public notice of tax rate by one of two methods: (a) mailing a notice of the proposed tax rate to each owner of taxable property in city, or (b) publishing notice of proposed tax rate in the legal notices section of a newspaper having general circulation in the city. Tax Code § 26.052(c). The city cannot vote on a tax rate *higher* than this noticed rate unless the city complied with the tax rate increase notices applicable to larger taxing cities. Tax Code § 26.052(d). This only applies to small cities.

**September 18** – last day to publish **notice of budget hearing** (*at least 30 days and not later than 10 days before the budget hearing-LGC § 102.0065(d)*). The budget hearing notice must contain specific information about property tax increases.

**August 29** – last day for budget officer to **file proposed budget** with municipal clerk (*before 30th day before tax rate adopted-LGC §102.005*). The city secretary must post the budget on the city's website, if it operates one. A special cover page is required if the budget will raise more total property taxes than the previous year.

**August 7** - (or as soon as practicable thereafter) publish **effective** and **rollback rates** and other notices. This only applies to large cities.