
**BUDGET & TAX DEADLINES WORKSHEET:
LARGE CITIES**

Educational Only

Instructions:

- A. This form is only to be used by large cities that: (1) levy over \$500,000 in total property taxes (or that levy a tax rate over \$.50/\$100), and (2) the proposed budget includes an increase in either the effective tax rate or the rollback tax rate.*
- B. Begin with the proposed deadline for adopting the coming fiscal 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>Must be before vote on tax rate and must be after public hearing, but can be same day as either.</i>
3.	___/___/20__	Budget Public Hearing <i>At least one day before #1 and fifteen days after #14.</i>
4.	___/___/20__	Notice in newspaper of Vote on Tax Rate Increase <i>Must be after second public hearing, but before #1.</i>
5.	___/___/20__	Post Agenda Tax Rate Adoption <i>Must be seventy-two hours before #1.</i>
6.	___/___/20__	Post Agenda Budget Public Hearing <i>Must seventy-two hours before #3.</i>
7.	___/___/20__	Second Public Hearing on Tax Rate Increase <i>At least three, but no more than fourteen, days before #1.</i>
8.	___/___/20__	Post Notice of Second Public Hearing on Tax Rate Increase <i>Must be seventy-two hours before #7.</i>
9.	___/___/20__	First hearing on Tax Rate Increase <i>Must be at least three days before #7.</i>
10.	___/___/20__	Begin Website and TV Notice of Vote on Tax Rate Increase <i>Must be seven days before #1.</i>
11.	___/___/20__	Post Notice of First hearing on Tax Rate Increase <i>Must be seventy-two hours before #9.</i>
12.	___/___/20__	Begin Website and TV Notice of Hearings on Tax Rate Increase <i>Must be seven days before #9.</i>
13.	___/___/20__	Notice in newspaper of Budget Hearing <i>No more than thirty days, but no less than ten days before #3.</i>
14.	___/___/20__	File Budget with Clerk <i>Must be thirty-one days before #1.</i>
15.	___/___/20__	Publish Effective and Rollback Tax Rates <i>Must be on August 7, or as soon as possible thereafter.</i>

TAX & BUDGET DEADLINES: LEGAL CITATIONS

2009 Examples

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, after which, 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*). Last day to publish **newspaper notice of vote to increase taxes**, must be done after the two required public hearings on the tax rate increase.

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 for **second hearing on tax rate increase** (*no less than three days but no more than fourteen days before adoption of tax rate, not on weekend or public holiday-Tax Code § 26.06(a) and (e)*). 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*).

September 23 – last day for **first hearing on tax rate increase** (*at least three days before second hearing, but not on a weekend-Tax Code § 26.06(a) and (e)*). Also, last day to post agenda for second public hearing on tax rate increase (*per Texas Open Meetings Act, agenda for meeting must be posted seventy-two hours in advance-GC Ch. 551*).

September 21 – continuous Website and TV notice of **vote to increase tax rate** begins.

September 20 – last day to post agenda for first public hearing on tax rate increase (*per Texas Open Meetings Act, agenda for meeting must be posted seventy-two hours in advance-GC Ch. 551*).

September 18 – last day to publish notice of **budget hearing** (*no more than 30 days and no less than 10 days before the budget hearing-LGC § 102.0065(d)*). The budget hearing notice must contain specific information about property tax increases.

September 16 –provide notice of **tax rate increase hearings** in newspaper (*no less than 7 days notice before the first hearing on tax rate increase-Tax Code § 26.06*). Notice must be posted on the city's website. If the city has free access to a TV channel, notice must be broadcast. For content of published notice and Website and TV notice, see Tax Code 26.06(b).

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 (*Tax § 26.05*).

August 7 - (or as soon as practicable thereafter) publish **effective** and **rollback rates** and other notices (*Tax § 26.04*).