

18,061

FILED FOR RECORD
at 1:30 o'clock 9 M

MAR 28 2023

BECKY LANDRUM
County Clerk, Hunt County, Tex.

HUNT COUNTY FY 2023-2024 BUDGET CALENDAR

- March 28:** FY 23-24 Budget Calendar Presented to Commissioners Court for approval.
- April 10:** Budget instructions and budget worksheets distributed.
- April 30:** Deadline for chief appraiser to provide preliminary tax roll values.
- May 19:** Deadline for departments and offices to return budget worksheets and requests to County Judge.
- May 22-31:** Dates to be scheduled for budget workshops.
- June 9:** Deadline for County Judge's office to submit budget worksheets to Auditors office to be entered into incode system.
- July 5:** Deadline for Purchasing Agent to send letter advising of date for purchasing cutoff.
- July 15:** Run Advertising for July 27 Public Hearing for District Judges to set salaries for auditor's office and court reporters.
- July 25:** Receive certified tax roll from Hunt County Appraisal District
- July 26:** August 1 Calculation of no-new-revenue rate and the voter approval rate
- July 27:** Public Hearing for District Judges to set salaries for auditor's office and court reporters.
- August 9:** Deadline to post tax rates on tax rate website (Appraisal district will send postcards to all taxpayers notifying of website).
- August 12:** Publish notice of any proposed salary increase for elected officials.
- August 15:** File proposed budget with county clerk. Copy shall be available for public inspection and posted on website.
- August 22:** Commissioners approve salary increase for elected officials. Public hearing on budget, public hearing on tax rate, and vote on tax rate.
- August 29:** Public hearings – Proposed budget and tax rate
1. Vote to adopt the FY23-24 budget, which includes ratifying the property tax increase from raising more revenue from property taxes than in the previous year.
 2. Vote to adopt the M&O & road and bridge rate.
 3. Vote to adopt the debt service rate.

Exhibit

17,328 (1)

FILED FOR RECORD
at 1:00 o'clock P M

MAR 17 2022

HUNT COUNTY FY 22-23 BUDGET CALENDAR (DRAFT)

BECKY LANDRUM
County Clerk, Hunt County, Tex.
By 


- ~~January 25:~~ FY 22-23 Budget Calendar Presented to Commissioners Court for discussion and comments.
March 17
- ~~February 22:~~ FY 22-23 Budget Calendar Presented to Commissioners Court for approval.
- April 1:** Budget instructions and budget worksheets distributed.
- April 29:** Deadline for departments and offices to return budget worksheets and requests to County Judge.
- April 30:** Deadline for chief appraiser to provide preliminary tax roll values.
- May 16-18:** County Judge & Auditor & First Assistant Auditor to review requests with departments.
- May 18:** Human Resources to provide salary and benefit information for the budget to auditors' office.
- June 14:** Preliminary revenue and expenditure budget to Commissioners for review. Schedule future workshops and budget discussion meetings.
- June 15-July 12:** Budget workshops and budget discussion meetings.
- July 14:** Run Advertising for July 27 Public Hearing for District Judges to set salaries for auditor's office and court reporters.
- July 27:** Public Hearing for District Judges to set salaries for auditor's office and court reporters.
- July 25:** Receive certified tax roll from Hunt County Appraisal District.
- July 26-29:** Calculation of no-new-revenue rate and the voter approval rate.
- August 9:** Budget Workshop following calculation of tax rates.
- August 9:** Deadline to post tax rates on tax rate website (Appraisal district will send postcards to all taxpayers notifying of website).
- August 13:** Publish notice of any proposed salary increase for elected officials.
- August 15:** File proposed budget with county clerk. Copy shall be available for public inspection and posted on website.
- August 15:** Distribute to elected officials copies of their respective budgets, including salaries and salary adjustments.

- August 20:** Publish notices of public hearing on budget adoption and tax rate adoption.
- August 23:** Commissioners approve salary increase for elected officials. Public Hearing on budget.
- August 30:** Public hearings – Proposed budget and tax rate
1. Vote to adopt the FY22 budget, which includes ratifying the property tax increase from raising more revenue from property taxes than in the previous year
 2. Vote to adopt the M&O & road and bridge rate
 3. Vote to adopt the debt service rate

17,328 (2)

FILED FOR RECORD
at 1:00 o'clock P M

MAR 17 2022

BECKY LANDRUM
County Clerk, Hunt County, Tex.
By 

HUNT COUNTY FY 22-23 BUDGET CALENDAR

- March 17:** FY 22-23 Budget Calendar Presented to Commissioners Court for approval.
- April 1:** Budget instructions and budget worksheets distributed.
- April 29:** Deadline for departments and offices to return budget worksheets and requests to County Judge.
- April 30:** Deadline for chief appraiser to provide preliminary tax roll values.
- May 16-18:** County Judge & Auditor & First Assistant Auditor to review requests with departments.
- May 18:** Human Resources to provide salary and benefit information for the budget to auditors' office.
- June 14:** Preliminary revenue and expenditure budget to Commissioners for review. Schedule future workshops and budget discussion meetings.
- June 15-July 12:** Budget workshops and budget discussion meetings.
- July 14:** Run Advertising for July 27 Public Hearing for District Judges to set salaries for auditor's office and court reporters.
- July 27:** Public Hearing for District Judges to set salaries for auditor's office and court reporters.
- July 25:** Receive certified tax roll from Hunt County Appraisal District.
- July 26-29:** Calculation of no-new-revenue rate and the voter approval rate.
- August 9:** Budget Workshop following calculation of tax rates.
- August 9:** Deadline to post tax rates on tax rate website (Appraisal district will send postcards to all taxpayers notifying of website).
- August 13:** Publish notice of any proposed salary increase for elected officials.
- August 15:** File proposed budget with county clerk. Copy shall be available for public inspection and posted on website.
- August 15:** Distribute to elected officials copies of their respective budgets, including salaries and salary adjustments.
- August 20:** Publish notices of public hearing on budget adoption and tax rate adoption.

August 23: Commissioners approve salary increase for elected officials. Public Hearing on budget.

August 30: Public hearings – Proposed budget and tax rate

1. Vote to adopt the FY22 budget, which includes ratifying the property tax increase from raising more revenue from property taxes than in the previous year
2. Vote to adopt the M&O & road and bridge rate
3. Vote to adopt the debt service rate

County Budget and Tax Rate Planning Calendar

While counties continue to adjust to the changes in the county budget and tax rate planning process brought on by Senate Bill 2 from the 86th legislative session, the recently concluded 87th regular session also heralded changes to tax rate adoption and budgeting procedures. Senate Bill 1357 especially impacts counties operating under Subchapter A of Chapter 111 of the Local Government Code.

SUBCHAPTER A, CHAPTER 111, LOCAL GOVERNMENT CODE (COUNTIES WITH A POPULATION 225,000 OR LESS THAT DO NOT OPERATE UNDER SUBCHAPTER C)

BY APRIL 30 Property value estimate due from appraisal district. Tax Code 26.01(e) and (f).

BY JULY 25 Deadline for chief appraiser to certify property value to tax-assessor collector. Tax Code 26.01(a) and (a-1).

BEFORE JULY 30 Before filing annual budget with the county clerk, written notice given to each elected county and precinct officer of the official's proposed salary and personal expenses in the budget.¹ LGC 152.013(c).

JULY 31 Recommended date for county judge to file proposed budget with county clerk, who posts a copy on the county website for public inspection.² LGC 111.006³, 111.037, 111.066.

BY AUG. 1 (or as soon thereafter as practicable) The tax assessor-collector must submit the appraisal roll for the county with the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the commissioners court. Tax Code 26.04(b).

AS SOON AS PRACTICABLE AFTER AUG. 1 The designated officer or employee must calculate the no-new-revenue tax rate and the voter-approval tax rate and submit and certify the calculation forms to the county tax assessor-collector. Tax Code 26.04(c), (d-2), (d-3).

BY AUG. 7 (or as soon thereafter as practicable) The designated officer or employee must submit the rates to the commissioners court and post the rates on the homepage of the county's website in the manner prescribed by the comptroller. Tax Code 26.17, 26.04(e).

Appraiser mails or emails notice to property owners providing database link of information regarding owners'

property taxes. Tax Code 26.04(e-2).

The timing of the tax rate adoption process after this notice has been mailed to property owners is determined by whether the proposed tax rate will exceed the no-new-revenue and voter-approval rates.

If the proposed tax rate does not exceed the lower of the no-new revenue rate or voter-approval rate, go to ▲ below. If the proposed tax rate does exceed the no-new revenue rate, but not the voter-approval rate or the de minimis rate, go to ■ below. If the proposed tax rate exceeds the voter-approval rate and de minimis rate and will trigger a voter-approval election, go to ● below.

AT LEAST 10 BUT NO MORE THAN 30 DAYS BEFORE DATE OF PUBLIC HEARING Notice of public budget hearing must be published in newspaper of general circulation in county. LGC 111.0075, 111.003(b).

AT LEAST 10 DAYS BEFORE PUBLIC HEARING If salary, expenses or other allowances of elected official are being increased, publish notice of increase in newspaper. LGC 152.013(b).

NOT LATER THAN THE 25TH DAY AFTER THE DAY THE BUDGET WAS FILED Commissioners court holds public hearing on budget. LGC 111.007.⁴

AT CONCLUSION OF PUBLIC BUDGET HEARING Commissioners court may vote to adopt budget. This may be done at the same meeting or a future meeting. If the court plans to adopt the budget at the same meeting, make sure to include a separate item on the agenda for the actual adoption. The vote to adopt the budget must be a record vote. See LGC Chapter 111 for specifics about requirements of the vote and required language.

1. For more information on the salary grievance process, see Grievance Calendar following this section and Salary Grievance legal publication.

2. While the deadline for the county judge to complete the proposed budget is Aug. 15, it is practically necessary for it to be completed earlier to allow the county to comply with the public hearing notice requirements.

3. Amended by SB 1357, 87th Leg., R.S., 2021, effective June 14, 2021.

4. Amended by SB 1357, 87th Leg., R.S., 2021, effective June 14, 2021.

SUBCHAPTER B, CHAPTER 111, LOCAL GOVERNMENT CODE (COUNTIES WITH A POPULATION OVER 225,000 THAT DO NOT OPERATE UNDER SUBCHAPTER C)

BY APRIL 30 Property value estimate due from appraisal district. Tax Code 26.01(e) and (f).

BY JULY 25 Deadline for chief appraiser to certify property value to tax-assessor collector. Tax Code 26.01(a) and (a-1).

BY AUG. 1 (or as soon thereafter as practicable) The tax assessor-collector must submit the appraisal roll for the county with the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the commissioners court. Tax Code 26.04(b).

AS SOON AS PRACTICABLE AFTER AUG. 1 The designated officer or employee must calculate the no-new-revenue tax rate and the voter-approval tax rate and submit and certify the calculation forms to the county tax assessor-collector. Tax Code 26.04(c), (d-2), (d-3).

BY AUG. 7 (or as soon thereafter as practicable) The designated officer or employee must submit the rates to the commissioners court and post the rates on the homepage of the county's website in the manner prescribed by the comptroller. Tax Code 26.17, 26.04(e).

Appraiser mails or emails notice to property owners providing database link of information regarding owners' property taxes. Tax Code 26.04(e-2).

The timing of the tax rate adoption process after this notice has been mailed to property owners is determined by whether the proposed tax rate will exceed the no-new-revenue and voter-approval rates.

If the proposed tax rate does not exceed the lower of the no-new revenue rate or voter-approval rate, go to ▲ below. If the proposed tax rate does exceed the no-new revenue

rate, but not the voter-approval rate or the de minimis rate, go to ■ below. If the proposed tax rate exceeds the voter-approval rate and de minimis rate and will trigger a voter-approval election, go to ● below.

WITHIN 30 DAYS BEFORE NEW FISCAL YEAR County auditor files proposed budget with the county clerk, who posts the proposed budget on the county website. LGC 111.037.

BEFORE FILING ANNUAL BUDGET WITH THE COUNTY CLERK Written notice must be given to each elected county and precinct officer of the official's proposed salary and personal expenses in the budget.⁵ LGC 152.013(c).

AT LEAST 10 BUT NO MORE THAN 30 DAYS BEFORE DATE OF PUBLIC HEARING Notice of public budget hearing must be published in newspaper of general circulation in county. LGC 111.0385(b).

AT LEAST 10 DAYS BEFORE PUBLIC HEARING If salary, expenses or other allowances of elected official are being increased, publish notice of increase in newspaper. LGC 152.013(b).

WITHIN 10 CALENDAR DAYS AFTER THE BUDGET WAS FILED Commissioners court holds public hearing on budget. LGC 111.038(b).

AT CONCLUSION OF PUBLIC BUDGET HEARING

Commissioners court shall take action on the proposed budget, including adoption. If the court plans to adopt the budget at the same meeting, make sure to include a separate item on the agenda for the actual adoption. The vote to adopt the budget must be a record vote. See LGC Chapter 111 for specifics about requirements of the vote and required language.

5. For more information on the salary grievance process, see Grievance Calendar following this section and Salary Grievance legal publication.

SUBCHAPTER C, CHAPTER 111, LOCAL GOVERNMENT CODE (COUNTIES WITH A POPULATION OVER 125,000 THAT DO NOT OPERATE UNDER SUBCHAPTERS A OR B)

BY APRIL 30 Property value estimate due from appraisal district. Tax Code 26.01(e) and (f).

BY JULY 25 Deadline for chief appraiser to certify property value to tax-assessor collector. Tax Code 26.01(a) and (a-1).

BY AUG. 1 (or as soon thereafter as practicable) The tax assessor-collector must submit the appraisal roll for the county with the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the commissioners court. Tax Code 26.04(b).

AS SOON AS PRACTICABLE AFTER AUG. 1 The designated officer or employee must calculate the no-new-revenue tax rate and the voter-approval tax rate and submit and certify the calculation forms to the county tax assessor-collector. Tax Code 26.04(c), (d-2), (d-3).

BY AUG. 7 (or as soon thereafter as practicable) The designated officer or employee must submit the rates to the commissioners court and post the rates on the homepage of the county's website in the manner prescribed by the comptroller. Tax Code 26.17, 26.04(e).

Appraiser mails or emails notice to property owners providing database link of information regarding owners' property taxes. Tax Code 26.04(e-2).

The timing of the tax rate adoption process after this notice has been mailed to property owners is determined by whether the proposed tax rate will exceed the no-new-revenue and voter-approval rates.

If the proposed tax rate does not exceed the lower of the no-new revenue rate or voter-approval rate, go to ▲ below. If the proposed tax rate does exceed the no-new revenue rate, but not the voter-approval rate or the de minimis rate,

go to ■ below. If the proposed tax rate exceeds the voter-approval rate and de minimis rate and will trigger a voter-approval election, go to ● below.

BEFORE ANY EXPENDITURES ARE MADE FOR FISCAL YEAR Budget officer files proposed budget with county clerk and county auditor. LGC 111.064, 111.066.

BEFORE FILING ANNUAL BUDGET WITH THE COUNTY CLERK Written notice must be given to each elected county and precinct officer of the official's proposed salary and personal expenses in the budget.⁶ LGC 152.013(c).

AT LEAST 10 BUT NO MORE THAN 30 DAYS BEFORE DATE OF PUBLIC HEARING Notice of public budget hearing must be published in newspaper of general circulation in county. LGC 111.0675.

AT LEAST 10 DAYS BEFORE PUBLIC HEARING If salary, expenses or other allowances of elected official are being increased, publish notice of increase in newspaper. LGC 152.013(b).

WITHIN 10 CALENDAR DAYS AFTER PROPOSED BUDGET IS FILED Commissioners court holds public hearing on budget. The public hearing must be held not later than the last day of the first month of the fiscal year. LGC 111.067.

AT CONCLUSION OF PUBLIC BUDGET HEARING Commissioners court shall take action on the proposed budget, including adoption. If the court plans to adopt the budget at the same meeting, make sure to include a separate item on the agenda for the actual adoption. The vote to adopt the budget must be a record vote. See LGC Chapter 111 for specifics about requirements of the vote and required language.

6. For more information on the salary grievance process, see Grievance Calendar following this section and Salary Grievance legal publication.

TAX RATE ADOPTION REQUIREMENTS

▲: ADOPTING A TAX RATE THAT DOES NOT EXCEED LOWER OF NO-NEW-REVENUE OR VOTER-APPROVAL RATES

5 DAYS BEFORE PUBLIC HEARING Notice of meeting to vote on tax rate published in newspaper and posted on county website. Tax Code 26.06, 26.061.

AT LEAST 5 DAYS AFTER APPRAISER HAS DELIVERED NOTICE TO COUNTY PROPERTY OWNERS Court may vote to adopt tax rate. At least four members of the court must be present and at least three members of the court must vote in favor of the levy. Tax Code 26.05(d-1), LGC 81.006.

■: ADOPTING A TAX RATE THAT EXCEEDS THE NO-NEW REVENUE RATE BUT NOT THE VOTER-APPROVAL RATE OR THE DE MINIMIS RATE

7 DAYS BEFORE PUBLIC HEARING Notice of hearing must be continuously posted on county website until hearing is concluded. Tax Code 26.065.

5 DAYS BEFORE PUBLIC HEARING Notice of public hearing given by publication in newspaper (or mailing to property owners). Tax Code 26.06(a), 26.06(b-2), 26.06(c), 26.063.

PUBLIC HEARING ON TAX RATE Hearing must take place at least five days after the appraiser provided notice to property owners of information in the property tax database. Commissioners court may vote to adopt tax rate at the public hearing. At least four members of the court must be present and at least three members of the court must vote in favor of the levy. Tax Code 26.05(d-1)(1), 26.06(d), LGC 81.006.

UP TO 7 DAYS AFTER PUBLIC HEARING Deadline to vote on tax rate if not done at public hearing. The tax rate must be adopted before Sept. 30 or 60 days after receiving the certified appraisal roll, whichever is later. Tax Code 26.05, 26.06(d), 26.06(e).

●: ADOPTING A TAX RATE THAT EXCEEDS VOTER-APPROVAL RATE AND DE MINIMIS RATE

7 DAYS BEFORE PUBLIC HEARING Notice of hearing must be continuously posted on county website until hearing is concluded. Tax Code 26.065.

5 DAYS BEFORE PUBLIC HEARING Notice of public hearing given by publication in newspaper (or mailing to property owners). Tax Code 26.06(a), 26.06(b-1) or (b-3), 26.06(c).

PUBLIC HEARING ON TAX RATE Hearing must take place at least five days after the appraiser provided notice to property owners of information in the property tax database. Commissioners court may vote to adopt tax rate at the public hearing. At least four members of the court must be present and at least three members of the court must vote in favor of the levy. Tax. Code 26.05(d-1)(1), 26.06(d), LGC 81.006.

78TH DAY BEFORE NOVEMBER UNIFORM ELECTION DATE

Deadline to order voter-approval election for November uniform election date. Tax Code 26.05. Election Code 3.005(c). For 2021, this date is Aug. 16, 2021. For 2022, the deadline is Aug. 22, 2022.