

For Ellis County Fiscal Year 2023

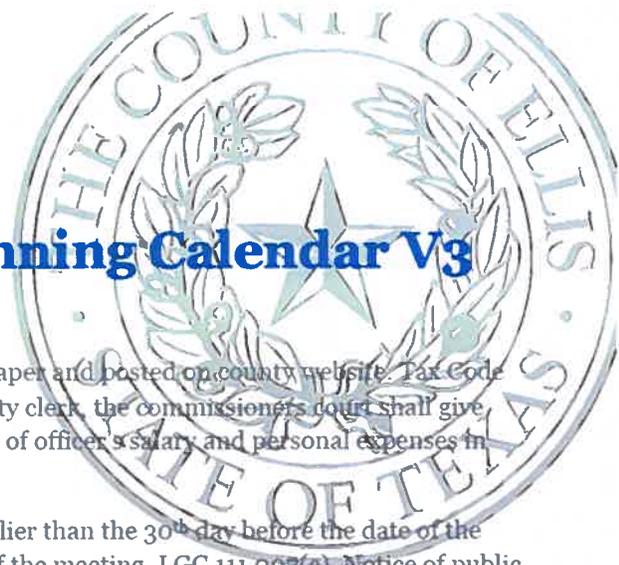
County Budget and Tax Rate Planning Calendar V3

Changes Underlined

April 1	Budget packets distributed to elected officials and department heads
April 29	By April 30, deadline for chief appraiser to provide preliminary tax roll values. Tax Code 26.01(e)
May 2	Budget packets due back to county judge's office
May 25-26	Budget workshops with department heads, elected officials and commissioners' court
July 25	By July 25, deadline for chief appraiser to certify appraisal roll to tax assessor-collector. If the appraisal review board for an appraisal district has not approved the appraisal records for the district by July 20, the chief appraiser must prepare and certify an estimate of the taxable value of the property in the district. Tax Code 26.01
<u>August 3</u>	By August 1 (or as soon as practicable after), the tax assessor-collector must submit the appraisal roll for the taxing unit 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)
<u>August 3</u>	As soon as practicable after August 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), (d2)
<u>August 9</u>	By August 7 or as soon thereafter as practicable, the designated officer or employee shall submit the rates to the governing body. The designated officer or employee shall post prominently on the home page of the taxing unit's Internet website in the form prescribed by the comptroller: <ol style="list-style-type: none"> (1) The no-new-revenue tax rate, the voter-approval tax rate, and an explanation of how they were calculated; (2) The estimated amount of interest and sinking fund balances and the estimated amount of maintenance and operation or general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligation; and (3) A schedule of the taxing unit's debt obligations. Tax Code 26.04(e)
<u>August 15</u>	Not later than August 15, the county judge shall file a copy of the proposed budget with county clerk. The copy of the proposed budget shall be available for inspection by any person. If the county maintains an Internet website, the county clerk shall take action to ensure that the proposed budget is posted on the website. LGC 111.006, 111.037

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- August 18** Notice of meeting to vote on tax rate published in newspaper and posted on county website. Tax Code 26.06, 26.061. Before filing the annual budget with county clerk, the commissioners court shall give written notice to each elected county and precinct officer of officer's salary and personal expenses in the budget. LGC 152.013(c)
- August 18** Post notice of public hearing on proposed budget not earlier than the 30th day before the date of the hearing; and not later than the 10th day before the date of the meeting. LGC 111.007(c). 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 officials are being increased, publish notice of increase in newspaper. LGC 152.013(b)
- September 6** The commissioners court shall hold a public hearing on the proposed budget. Any person may attend and may participate in the hearing. The commissioners court shall hold the hearing not later than the 25th day after the day the budget is filed under Section 111.006 but before the commissioners' court adopts the county's ad valorem tax rate for the current tax year. LGC 111.007
- At regular meeting of commissioners' court during the regular budget hearing and adoption proceedings, vote to set salaries, expenses and other allowances of all elected county and precinct officers. LGC 152.013
- At conclusion of public budget hearing; commissioners' court may vote to adopt budget. This may be done at the same meeting or at a future meeting. If the court plans to adopt the budget at the same meeting, include a separate item on the agenda for the actual adoption. If the court plans to adopt at a later date, include an agenda item to set the date for adoption of the budget. The vote to adopt the budget must be a record vote.
- The commissioners court shall hold a public hearing on the tax rate. (Commissioners' court may adopt a tax rate at the public hearing but not later than the seventh day after the date of the public hearing). Tax Code 26.06(d)(e)
- Adoption of tax rate during commissioners' court.
- September 20** Backup adoption of tax rate and budget during commissioners' court. The commissioners' court must adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received.
- September 30** Reproduce, distribute and publish budget