

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COPPELL, TEXAS, REQUESTING THAT THE TEXAS MUNICIPAL LEAGUE SUBMIT TO THE TEXAS LEGISLATURE A PROPOSAL TO AMEND SECTION 102.005 OF THE LOCAL GOVERNMENT CODE TO REDUCE THE REQUIRED POSTING PERIOD FOR A PROPOSED MUNICIPAL BUDGET FROM 30 DAYS TO 21 DAYS; PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR SEVERABILITY.

WHEREAS, Section 102.005 of the Texas Local Government Code requires municipalities to file a proposed budget at least 30 days before the governing body adopts a tax rate and budget; and

WHEREAS, municipalities, including the City of Coppell, do not receive certified appraisal values until July 25 each year, requiring the filing of an “initial” proposed budget based on estimated values and estimated tax rates; and

WHEREAS, the County Tax Assessor provides the No-New-Revenue (NNR) and Voter-Approval Rate (VAR) calculations on or after August 1 or as soon as possible after receiving certified values on July 25, which is after the 30-day filing deadline has passed; and

WHEREAS, this timeline compels cities to publish proposed budgets that may mislead the public and governing body by omitting certified values and official NNR and VAR calculations; and

WHEREAS, reducing the posting requirement from 30 days to 21 days would allow municipalities to file budgets that reflect certified values, incorporate official NNR and VAR calculations, and improve transparency and public trust in the municipal budgeting process;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COPPELL, TEXAS:

SECTION 1. The City Council of the City of Coppell hereby requests that the Texas Municipal League sponsor and support a legislative proposal to amend Section 102.005, Proposed Budget Filed with Municipal Clerk; Public Inspection, Section (a) of the Texas Local Government Code to reduce the required filing period for a proposed municipal budget from 30 days to 21 days.

SECTION 2. This resolution shall take effect immediately upon its passage.

PASSED AND APPROVED by the City Council of the City of Coppell, Texas, this ____ day of _____, 2025.

Wes Mays, Mayor

ATTEST:

City Secretary

APPROVED AS TO FORM:

City Attorney

TML RESOLUTION COVER SHEET

Sponsoring Entity (City, TML Affiliate, and/or TML Region): City of Coppell

Brief Background:

Section 102.005 of the Texas Local Government Code requires a proposed municipal budget to be filed 30 days before the governing body adopts the budget and tax rate. Because appraisal districts do not deliver certified values until July 25, cities are forced to file an “initial” proposed budget based on estimated values and estimated tax rates. This initial budget can be misleading to the public and governing body since it does not incorporate certified values or official tax calculations.

What the Resolution is Intended to Accomplish:

Amend Section 102.005 of the Local Government Code to reduce the required posting period for a proposed budget from 30 days to 21 days, allowing cities to file a proposed budget that incorporates certified values and official No-New-Revenue (NNR) and Voter-Approval Rate (VAR) calculations.

How the Resolution is City-Related/How it Addresses a Municipal Issue:

The current timeline requires Coppell and other cities to publish preliminary budgets that can confuse residents, elected officials, and stakeholders. Reducing the posting period ensures that the public hearing and adoption process is based on accurate, certified financial data, improving transparency and decision-making.

Statewide Importance:

All municipalities in Texas face the same appraisal and tax rate timelines. Adjusting the posting requirement to 21 days would improve accuracy, consistency, and public trust statewide, ensuring cities provide clear and reliable budget information to their residents and governing bodies.

Category: Seek Introduction and Passage

The League will attempt to find a sponsor, provide testimony, and actively pursue passage.

Submitted By:

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City: Coppell

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