

Election Topics for Texas Cities

SOS Election Law Seminar for Cities, Schools,
and other Political Subdivisions

Bill Longley
TML General Counsel

Debt and Tax Rate Election Reporting

- **H.B. 103**
 - Comptroller database of bond and tax rate election data
 - Cities must report historical bond and tax rate election data from 2015-2025 to comptroller by January 1, 2026
 - Moving forward, reports on future elections due to comptroller by August 7
- **H.B. 3526**
 - Bond Review Board database on each bond proposed or issued by a local government
 - Reports due 20 days before election day, 20 days after election day, and for unissued debt reports by 9/30 each year.

Ballot Language

- **S.B. 506**
 - Establishes procedure for SOS to review city ballot language for initiative, referendum, or charter amendment elections.
 - Registered voter may submit city language for review by SOS; city may also submit to SOS for review.
 - If SOS determines city language is acceptable, city legal exposure is limited
- **S.B. 1025**
 - “THIS IS A TAX INCREASE” on any proposition that seeks voter approval for the imposition or increase of a tax.
 - Bond election? VATRE? Street maintenance sales tax reauthorization? Swapping one dedicated sales tax for another?

City Election Dates

- **S.B. 1494**
 - Authorizes a city to change its election date from May to November of odd-numbered years only, but city must take action before December 31, 2025.
 - Cities have long wanted flexibility on election dates, but few cities likely to take advantage of this authority since it would require unstaggered two-year terms.

TOMA Posting

- **H.B. 1522**
 - Must post notice of meeting three-business days *before the scheduled date of the meeting*.
 - Tuesday meeting must be posted the Wednesday prior, assuming no intervening holidays.
 - Any meeting at which city council will discuss or adopt its budget must include:
 - Physical copy of the proposed budget (unless posted on city website)
 - Taxpayer impact statement showing comparison of property taxes paid by median valued homestead under proposed budget versus budget funded by no-new-revenue proposed rate.

Miscellaneous – ETJ, Disannexation, and Audit

- ETJ Reform
 - **H.B. 2512** – ETJ reductions carried out under petition and election procedures put in place in 2023 do not require city council consent.
- Disannexation
 - **S.B. 1844** – Area may disannex from city if it is adjacent to a “navigable waterway” and a majority of properties in the area are not provided water and sewer service, if other areas in city receive both.
- Audit Penalty
 - **S.B. 1851** – Penalty on city that fails to complete its annual audit or make available the financial statement within 180 days of the end of the fiscal year; city potentially limited to the no-new-revenue property tax rate.

Questions?

legalinfo@tml.org

(512) 231-7400