



SAFE-D 2020 CALENDAR for ESDs



Here are important dates, including statutory deadlines. References in italic are relevant sections of Chapter 775 of the Health and Safety Code.

- Jan. 1, 2020** – Deadline to file the ESD’s 2020 report to the Texas Division of Emergency Management. See <https://tdem.texas.gov/esd-reports/>. 775.083
- January** – ESD Board required to publish the street address of the district’s administrative office in eight-point type in the legal notices section of a newspaper in general circulation in the district. 775.036(b)(f)
- Feb. 1** – Deadline to file a written report to the County Commissioners Court on an ESD’s budget, tax rate, and debt service for the preceding fiscal year if the ESD has received a written request for such a report from the Commissioners Court by Dec. 31 of the preceding year. 775.036 (a)(4)
- Feb. 14** – Deadline to call an ESD election for the May 2 Uniform Election Date. (78 days before the election; deadline changes each year.)
- April 1** – Deadline for filing Special Purpose District Report with State Comptroller. See <https://comptroller.texas.gov/transparency/local/sb625/>
- May 2** – Election Day (Note: Counties may not hold county elections in May of even-numbered years because of possible conflicts with the primary run-offs; Counties are also not required to contract with ESDs to conduct elections on their behalf in May of even-numbered years.)
- June 1** – Deadline for most ESDs to file an audit of the preceding fiscal year with the County Commissioners Court (or courts, if the ESD covers more than one county). The county auditor, with approval of the Commissioners Court, shall adopt rules as the audit’s form. The County Commissioners Court may order the county auditor to perform the audit 120 days before the end of the district’s fiscal year. 775.082(a-c)
- Note:** Districts with revenues of \$250,00 or less and that do not have bonded indebtedness or debts with a term of longer than one year may file a less expensive compilation of accounts instead of an audit, but the deadlines are the same. 775.0821
- With an application from the ESD, the Commissioners Court may extend the deadline 30 days. 775.082(d)
- July 1** – Deadline for an ESD in a county of more than 3 million people (Harris County) to file its audit. 775.0825
- Aug. 17** – Deadline to call an ESD election for the Nov. 3 Uniform Election Date. **NEW THIS YEAR:** Deadline to set the ESD’s tax rate for Fiscal Year 2021 if the rate exceeds the new Voter Approval Rate, even if an election is not required, because the ESD’s tax rate does not exceed the De Minimis Rate established by 2019’s Senate Bill 2. (78 days before the election; deadline changes each year.)
- Sept. 1** – Date that, if an ESD has not filed its audit with the County Commissioners Court, the president and treasurer of the ESD Board are automatically removed, and the Commissioners Court may replace them. 775.082(e-1)
- Nov. 3** – Election Day.
- Dec. 31** – Deadline for County Commissioners Court to submit a written request to an ESD for a written report on the ESD’s budget, tax rate, and debt service for the preceding fiscal year. 775.036 (a)(4)
- Jan. 1, 2021** – Deadline to file the ESD’s 2021 report to the Texas Division of Emergency Management. See <https://tdem.texas.gov/esd-reports/>. 775.083