



SAFE-D 2023 CALENDAR for ESDs

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



IMPORTANT NOTE: Dates, requirements subject to change by acts of 88th Legislature.

Jan. 1, 2023 – Deadline to file the ESD’s 2023 report to the Texas Division of Emergency Management. See <https://www.safe-d.org>. 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. 17 – Deadline to call an ESD election for the May 6 Uniform Election Date. (78 days before the election; deadline changes each year.) *Election Code 3.005*

April 1 – Deadline for filing Special Purpose District Report with State Comptroller (Filing period begins Jan. 1). See <https://comptroller.texas.gov/transparency/local/sb625/>

May 6 – Election Day.

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 about 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 up to 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. 21 – Deadline to call an ESD election for the Nov. 7 Uniform Election Date.

Aug. 28 – Under 2019’s SB2, deadline to set the ESD’s tax rate for Fiscal Year 2022 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. (71 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. 7 – 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, 2024 – Deadline to file the ESD’s 2024 report to the Texas Division of Emergency Management. See <https://www.safe-d.org>. 775.083