OFFICE OF THE ATTORNEY GENERAL OF TEXAS, OPINION COMMITTEE

Untitled Texas Attorney General Opinion: KP-0512

Tex. Att'y Gen. Op. No. KP-0512 (2026) · No. RQ-0586-KP · Decided February 2, 2026

SUMMARY

Texas Attorney General Opinion KP-0512 addresses whether a county commissioners court may rescind and replace an approved annual budget. The opinion concludes that Chapter 111 of the Texas Local Government Code does not authorize wholly rescinding and adopting a different budget after approval, and that an elected county officer’s salary generally may not be reduced after the budget hearing and adoption proceedings are complete. It further concludes that the commissioners court, rather than the county auditor, has the duty to file the approved budget with the county clerk.

CASE DETAILS

COURT	Office of the Attorney General of Texas, Opinion Committee
DECIDED	February 2, 2026
DOCKET	RQ-0586-KP
DISPOSITION	other
PROCEDURAL POSTURE	The Texas Attorney General issued an opinion in response to a request from the Zavala County Attorney concerning the authority of a county commissioners court to rescind and replace an approved annual budget, reduce an elected county officer's salary, and file the approved budget.
STANDARD OF REVIEW	Statutory interpretation based on the plain meaning of the statutory text and its context; the Attorney General does not resolve disputed factual questions or determine whether a criminal offense was committed in an opinion.
PRECEDENTIAL VALUE	Published Texas Attorney General opinion; persuasive authority, not binding judicial precedent.

TOPICS

municipal law · municipal finance · statutory interpretation · plain meaning rule · legislative intent

PRACTICE AREAS

municipal law · local government · statutory interpretation · public finance

QUESTIONS PRESENTED

1. Whether a county commissioners court may wholly rescind an approved annual county budget and adopt a different budget after the budget has been approved.
2. Whether a county commissioner may have committed an offense under Local Government Code section 111.012 by refusing to comply with the county budget provisions.
3. Whether a commissioners court may reduce an elected county officer's salary after the budget hearing and adoption proceedings are complete and the budget is approved.
4. Whether the county commissioners court or the county auditor has the duty under Local Government Code section 111.009 to file the approved budget with the county clerk.

HOLDINGS

1. Chapter 111, subchapter A, of the Texas Local Government Code does not authorize a county commissioners court to wholly rescind an annual budget after final approval and adopt a different budget under the circumstances described.
2. The Attorney General could not determine whether any county commissioner committed an offense under section 111.012 because that determination depends on unresolved factual questions, including whether the commissioner refused to comply with subchapter A and acted with the required culpable mental state.
3. Once the budget hearing and adoption proceedings are complete and the annual budget is approved, a commissioners court may not reduce an elected county officer's salary for that budget year.
4. The county commissioners court, not the county auditor, has the duty under Local Government Code section 111.009(a) to file the approved budget with the county clerk.

KEY QUOTATIONS

> *"A commissioners court may not wholly rescind and adopt a different county budget after the annual budget is approved."* (at 3)

> *"A commissioners court may not reduce the salary of an elected officer after the budget hearing and adoption proceedings are complete and a budget is approved."* (at 4–5)

> *"The county commissioners court—not the county auditor—is charged with filing the approved budget with the county clerk."* (at 5–6)

FACTUAL BACKGROUND

Zavala County's county judge filed a proposed fiscal-year 2024–2025 budget on August 15, 2024, and the commissioners court held a public hearing and approved a final budget on September 4, 2024. After a commissioner questioned whether the court had been required to accept a salary grievance committee recommendation, the court acted on September 18 to rescind the approved budget and adopt a new budget removing salary increases. The request also raised questions about criminal liability under Local Government Code section 111.012 and whether the county auditor or commissioners court had the duty to file the approved budget.

PROCEDURAL HISTORY

The opinion was requested by the Zavala County Attorney after the county commissioners court approved a budget on September 4, 2024, later rescinded that budget, and adopted a replacement budget on September 18, 2024. The Attorney General declined to resolve factual questions concerning whether any commissioner committed an offense, but answered the legal questions concerning statutory authority and filing responsibility.

DISPOSITION

other

CASES CITED

- City of San Antonio v. City of Boerne, 111 S.W.3d 22, 28–29 (Tex. 2003)
- Bexar Cnty. v. Hatley, 150 S.W.2d 980, 987 (Tex. 1941)
- Griffin v. Birkman, 266 S.W.3d 189, 198–99 (Tex. App.—Austin 2008, pet. denied)
- Tautenhahn v. State, 334 S.W.2d 574, 584–85 (Tex. App.—Waco 1960, writ ref'd n.r.e.)
- GEO Grp., Inc. v. Hegar, 709 S.W.3d 585, 591, 594 (Tex. 2025)
- Hegar v. Am. Multi-Cinema, Inc., 605 S.W.3d 35, 41 (Tex. 2020)
- Fort Worth Transp. Auth. v. Rodriguez, 547 S.W.3d 830, 838 (Tex. 2018)
- Tex. Windstorm Ins. Ass'n v. Kelly, 680 S.W.3d 632, 639 (Tex. App.—Beaumont 2023, pet. denied)