

RQ-0586-KP

COUNTY OF ZAVALA



EDUARDO SERNA
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ZAVALA COUNTY COURTHOUSE
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March 5, 2025

The Honorable Ken Paxton
Office of the Attorney General
Attn: Opinion Committee
P.O. Box 12548
Austin, Texas 78711-2548

Dear General Paxton:

Pursuant to Texas Government Code Section 402.042, the Zavala County Attorney requests an opinion concerning the following issue(and sub issues):

1. Whether commissioners court can rescind and readopt a different county budget after the annual budget was approved?

Attached as Exhibit 1 is an opinion my office issued at the request of a county commissioner(prior to the rescission and readoption) which is incorporated by reference and which lays out the pertinent facts and legal analysis(brief).

Also attached is Exhibit 2, which is also incorporated by reference, which is an opinion from the independent law firm of Cruz and Associates which reached the same conclusion as my office but which (1) provides an accurate recitation of the timeline of action taken by commissioners court, and (2) expands on the legal analysis concerning the salaries of elected officials issue and the issue concerning the failure to file the September 4th budget with the county clerk.

Sub issues:


(1) Should the Attorney General opine that there is "no legal mechanism", i.e., illegal, to rescind and adopt a new budget, then what is the remedy for the County?

(2) Should the Attorney General opine that there is "no legal mechanism", i.e., illegal, to rescind and adopt a new budget, then did the commissioners subject themselves to legal liability under section 111.012 of the Local Government Code especially in light of the fact that they were provided a legal opinion that they could not do that but did so anyway or is section 111.012 totally useless?

(3) Who in particular has the duty to file the approved budget under Section 111.009 of the Local Government Code? Is it the County Auditor? If so, did he subject himself to legal liability under section 111.012 of the Local Government Code by refusing/failing to file the September 4th budget with the county clerk.

Thank you for your consideration and attention to this matter. Please call my office should you have any questions with respect to the above.

Sincerely yours,

A handwritten signature in blue ink, appearing to read 'E. Serna', with a long horizontal flourish extending to the right.

Eduardo Serna
Zavala County Attorney

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eduardoserna@sbcglobal.net

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