

No. \_\_\_\_\_

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**IN THE COURT OF APPEALS  
FOR THE FIRST OR FOURTEENTH JUDICIAL DISTRICT  
HOUSTON, TEXAS**

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IN RE RICHARD VEGA,  
RELATOR

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*FROM THE 333RD JUDICIAL DISTRICT COURT  
OF HARRIS COUNTY; No. 2024-40076*

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**Petition for Writ of Mandamus**

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**Oral Argument Not Requested**

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### **Respondents:**

**Lesley Briones; Adrian Garcia; Lina Hidalgo; Rodney Ellis; and Tom Ramsey**, all in their official capacities as members of the Harris County Commissioners' Court.

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## STATEMENT OF THE CASE

Nature of case: Relator Richard Vega seeks a writ of mandamus compelling Respondents to order a special election to fill the vacancy presently existing in the office of Harris County Commissioner for Precinct 2. C.R. 25.

Vega is also a Plaintiff-Appellant in an action filed in the Harris County District Court seeking the same relief; such lawsuit was dismissed when the District Court granted the Respondents' plea to the jurisdiction. Vega's appeal of that dismissal is pending as No. 01-25-00409-CV and fully briefed.

Respondents: Respondents are the members of Harris County Commissioners' Court.

Challenged action: Respondents incurred a ministerial duty to order a special election to fill the vacancy automatically created in the office of Pct. 2 Commissioner when Commissioner Adrian Garcia (a Respondent and Real Party in Interest) accepted appointment to a second public office in conflict with his duties as Commissioner (to the board of the Gulf Coast Protection District).

## STATEMENT OF JURISDICTION

This court has jurisdiction to issue the requested writ of mandamus pursuant to Texas Election Code § 273.061.

## ISSUES PRESENTED FOR REVIEW

1. Whether Plaintiff Vega has standing as a candidate to seek a writ of mandamus compelling Defendants to order a special election to fill the vacancy currently existing in Precinct 2;
2. Whether Defendant Adrian Garcia resigned from Commissioners' Court by qualifying and/or actually serving as a member of the board of the Gulf Coast Protection District;
3. Whether this Court should issue mandamus ordering Harris County Commissioners Court to call a special election to fill the unexpired term of Adrian Garcia.

## STATEMENT OF FACTS

With the exception of Section V—describing the status of the pending appeal—the following Statement of Facts is taken verbatim from the statement of facts in the Appellants’ Brief in No. 01-25-00409-CV. Relator notes this for the benefit of the judges and staff attorneys who (should Relator’s motion to consolidate be granted) will have already read the Statement of Facts in the related appeal.<sup>1</sup> Further, because the substantive issues have been fully briefed in the pending appeal, Relator is sometimes herein referred to as “Plaintiff” or “Appellant” (along with his co-plaintiff-appellant Mark Goloby), and Respondents, members of the Harris County Commissioners’ Court, are sometimes referred to as “Defendants,” “Appellees,” or “the County.” References to “C.R.” or “R.R.” are to the clerk’s and reporter’s records, respectively, in the pending appeal.

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Adrian Garcia was first appointed to the GCPD in August 2021. After his re-election to Commissioners’ Court in November 2022, he

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<sup>1</sup> Relator will file, contemporaneously with or immediately after filing this petition for mandamus, a motion to consolidate this petition with the appeal already pending in the First Court of Appeals.

assumed office for a new term as Precinct 2 Commissioner in January 2023, but was then re-appointed to the GCPD in August 2023. While it is the latter appointment that gives rise to Relator Vega’s petition for mandamus, the entire sequence of events is recounted here because it is material to the resolution of the legal issues presented.

**I. Defendant Garcia’s First Election to Commissioners’ Court and Appointment to the GCPD**

Adrian Garcia was elected to represent Precinct 2 on the Harris County Commissioners’ Court in November 2018. He assumed office in January 2019 to serve a four-year term. C.R. 84 (Sec. Amd. Pet. ¶16).<sup>2</sup> Members of the Harris County Commissioners’ Court receive an annual salary from county public funds in excess of \$180,000. *Id.* ¶17.

In May 2021, the 87th Legislature approved a bill creating the Gulf Coast Protection District (GCPD or “the District”), an entity created to facilitate projects to address storm surge flooding along the Texas Gulf Coast. Acts 2021, 87th Leg., ch. 872 (S.B. 1160), § 1, eff. June 16, 2021. The GCPD is composed of the territory in Chambers, Galveston, Harris, Jefferson, and Orange Counties. Tex. Spec. Dist. Loc. Law Code

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<sup>2</sup> Unless otherwise indicated, factual allegations are taken from Plaintiffs’ Second Amended Petition.

§ 9502.0104(a). In public parlance, the GCPD is associated with responsibility for facilitating—and, importantly—paying for, the “Ike Dike,” in cooperation with the state and federal governments. *Id.* ¶18. The District is governed by a board of eleven directors; six appointed by the Governor, and five others, with each of the five covered counties empowered to appoint one of those five. Tex. Spec. Dist. Loc. Law Code § 9502.0201.

The District is empowered to raise revenue in various ways, including by “issu[ing] bonds; ... impos[ing] fees; [and] impos[ing] a tax[.]” C.R. 85 (¶20) (quoting S.B. 1160 (prefatory paragraph)). Regarding taxing power, the District has authority to “impose [an ad valorem] tax at a rate not to exceed 5 cents on each \$100 valuation.” Tex. Spec. Dist. Loc. Law Code § 9502.0302(b). The District must secure voter approval in an election before imposing an ad valorem tax or issuing bonds payable from ad valorem taxes. *Id.* § 9502.0302(b).

Additionally, the District may issue bonds, notes, or other obligations secured by revenue *other* than ad valorem taxes without an election. *Id.* § 9502.0302(c). This “other” revenue is a recognition of the District’s authority to collect fees or other monies pursuant to the broad

and varied powers granted under subchapter C. C.R. 86 (Sec. Amd. Pet. ¶23); *see, e.g.*, Tex. Spec. Dist. Loc. Law Code §§ 9502.0301, .0304, .0306, .0307.

S.B. 1160, creating the GCPD, was signed by Governor Abbot on June 16, 2021, and became effective immediately. C.R. 86 (¶24). The authority of the District, including the revenue-raising and spending authority, is vast. The Governor’s office stated shortly after enactment of the Bill that this project—concerning flood control and surge protection needs for Texas coastal communities—will be, when completed, “the largest civil works project in US history.”<sup>3</sup> C.R. 86 (¶25).

Governor Abbott appointed the six gubernatorial appointees to the Board of Directors of the District on or about June 22, 2021. C.R. 86 (¶26). District board members receive no compensation for their service on the board. *Id.* ¶27.

Shortly thereafter, Harris County Commissioners Court appointed then-sitting Pct. 2 Commissioner Adrian Garica to the board of the District as a representative of Harris County. *Id.* ¶28. Garcia accepted

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<sup>3</sup> <https://gov.texas.gov/news/post/governor-abbott-names-temporary-executive-director-and-appoints-six-to-gulf-coast-protection-district-board-of-directors> (last visited Mar. 13, 2023).

the appointment and qualified for the District office, executing the oath of office as a District board member on August 31, 2021 and executed a bond on the same date. *Id.* The oath and bond were attached as Exhibit A to the Second Amended Petition. C.R. 100-04.

The District began holding public meetings in August 2021. C.R. (¶29). Garcia participated in board meetings, including by voting as a member of the board on District business. *Id.* Garcia served as a director of the District for this initial, two-year term. *Id.* ¶30. Even after Garcia accepted the position as director of the District, Plaintiffs alleged, without contradiction by Defendants, that “he continued to participate as a member of Harris County Commissioners Court, including by casting a vote in favor of approving certain programs, and/or allocating or expending public funds as part of various projects.” C.R. 87 (¶31). “In fact,” Plaintiffs specified, “during this period (after Garcia had accepted the position of director of the District)—from approximately August 31, 2021 through the end of December 2022—the Commissioners’ Court was divided 3-2 along party lines (three Democrats and two Republicans), and Garcia voted with the Democratic majority to approve a number of legislative initiatives, and to approve allocations and/or expenditures of

County public funds, passed on a straight party-line vote of 3-2.”<sup>4</sup> C.R. 87 (¶31).

Plaintiffs’ allegations include a specific example of such a vote. In August 2022, by a 3-2 party line vote with Garica voting in the majority, Commissioners Court voted to authorize an election for November 8, 2022 (only three months later) on a \$1.2 Billion bond measure, primarily for transportation and drainage projects. *Id.* ¶32. Plaintiffs further alleged regarding this item:

In conjunction with this bond authorization, Commissioners’ Court, by another 3-2 party line vote, approved a Democratic plan to allocate funding for bond-supported projects on a “worst-first” basis. In effect, “worst first” means that these public funds (which are supposed to be primarily for infrastructure improvements) are not necessarily allocated to prioritize projects that will solve the infrastructure problems but to serve other purposes.

Taxpayer-supported funds from the \$1.2 Billion bond, authorized by these August 2022 3-2 votes, remain in Harris County’s possession waiting to be allocated and spent.

C.R. 88 (¶¶33-34).

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<sup>4</sup> With Lesley Briones’ election as Precinct 4 Commissioner in November 2022 (defeating incumbent Jack Cagle), the Democrats’ majority increased from 3-2 to 4-1. *See Houston Chronicle*, “Lesley Briones flipped the Harris County Commissioners’ Court. What’s Next?” (Nov. 16, 2022), 2022 WLNR 36751581.

In addition to that specific example, Plaintiffs alleged “[p]ublic funds remain to be expended in support of a number of other projects, allocations, and/or expenditures approved during this period (August 2021 – December 2022), during which Garcia’s vote provided the necessary third vote for approval.” *Id.* ¶35.

## **II. Garcia Re-Elected to Commissioners’ Court in 2022 and Resigned Again**

Adrian Garcia was re-elected to represent Precinct 2 on the Harris County Commissioners’ Court in November 2022, and thus assumed office for another four-year term beginning in January 2023 (and ending in January 2027). C.R. 88 (¶36). Harris County Commissioners’ Court *again* appointed Garcia to be a director on the board of the District in or about June 2023, this time to serve a full four-year term as director (ending in June 2027). *Id.* 37. He executed the oath of office as a District board member and executed his bond as a board member on August 9, 2023. *Id.* This oath and bond, and a sworn statement, were attached to the Second Amended Petition as Exhibit B. C.R. 102-03. Garcia participated in public meetings as a Director of the District during this

second term, beginning (at least) since the meeting held August 9, 2023,<sup>5</sup> and voted as a board member on District business. C.R. 89 (¶38).

### **III. Plaintiff Goloby Files Taxpayer Suit to Enjoin Illegal Expenditures and Commissioners' Court Quietly Replaces Garcia on GCPD.**

This lawsuit was originally filed on June 25, 2024, naming as defendants “Harris County Commissioners Court” and Adrian Garcia. C.R. 3. Goloby sued as a taxpayer and requested a declaratory judgment that Garcia had resigned and an injunction prohibiting further illegal expenditures for Garcia’s salary and any items that had been approved on a 3-2 vote with Garcia’s vote in the majority.

Defendants filed their original answer with special exceptions on August 2, 2024. C.R. 17. The Answer asserted a general denial, and three affirmative defenses asserting (without elaboration) that plaintiffs lack standing, defendants enjoy “governmental immunity as a jurisdictional bar to Plaintiff’s claims,” and official immunity on behalf of Garcia. C.R. 17-18. By special exception, Defendants challenged Goloby’s authority to sue the Commissioners’ Court as an entity, and

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<sup>5</sup> See Gulf Coast Protection District, Minutes of Aug. 9, 2023, [https://gcpdtexas.com/static/fc5244ce1398ee6db72039fe210195ac/1796\\_001\\_873d24f251.pdf](https://gcpdtexas.com/static/fc5244ce1398ee6db72039fe210195ac/1796_001_873d24f251.pdf) (last visited Mar. 14, 2024).

asserted ambiguity as to whether Garcia was sued in his individual or official capacity. C.R. 19-20. Notably, while Defendants were not required to address the merits of Goloby’s conflicting loyalties allegation in the Answer (by virtue of the general denial), Commissioners Court acted quickly behind the scenes to replace Garcia on the GCPD. The minutes of the August 14, 2024 District meeting reflect that, at that meeting, Tina Petersen was introduced to the District Board as having been “appointed” by Harris County “to replace Adrian Garcia for the term expiring June 16, 2027.” C.R. 89 (¶39).

Plaintiffs’ First Amended Petition was filed November 21, 2024. Goloby removed any request for a declaratory judgment, asserting only a claim as a taxpayer seeking an injunction against any further illegal spending. C.R. 25 et seq. The First Amended Petition also added Richard Vega as a Plaintiff and named Commissioners Briones, Garcia, Hidalgo, Ellis, and Ramsey in their official capacities rather than the Commissioners’ Court as an entity. C.R. 25.

Plaintiff Vega explained that he “is a qualified voter who has resided in Precinct 2 for more than fifteen years” who “will run as a candidate to represent Precinct 2 on the Commissioners’ Court for the

remainder of the unexpired term resulting from Garcia’s deemed resignation.” C.R. 28 (First Amd. Pet. ¶10). Vega seeks a writ of mandamus ordering the Commissioners’ Court to order a special election to fill the remainder of Garcia’s unexpired term. C.R. 97-98 (Second Amd. Pet. ¶¶70, 76).

Defendants answered the First Amended Petition on January 13, 2025, again asserting a general denial and restating their affirmative defenses challenging Plaintiffs’ standing and asserting governmental immunity. C.R. 44-45. Defendants then filed a plea to the jurisdiction on March 14, 2025. C.R. 48-79. In their plea, Defendants raise several arguments framed as challenges to Goloby’s and Vega’s standing. Defendants argue that “Plaintiffs ... lack standing” for because they “(1) cannot challenge an official’s authority to hold office” and because Plaintiffs “(2) allege no actual injury.” C.R. 48. With respect to the first prong of their standing attack, Defendants’ argument is that private plaintiffs “cannot challenge Commissioner Garcia’s right to hold office” because “[o]nly the State of Texas through a quo warranto proceeding is authorized to challenge an official’s right to hold office.” C.R. 50.

Defendants also argue they are entitled to governmental immunity because “Plaintiffs’ factual allegations show no resignation of office occurred as a matter of law.” C.R. 48. Defendants’ argument is not that the offices of GCPD board member and Harris County Commissioner are incompatible. Instead, they argue that the “conflicting loyalties” problem never actually arose because Harris County’s “attempted” appointment of Garcia to the GCPD board was void ab initio under the “self-appointment” doctrine. C.R. 61-62. Finally, Defendants argued that the district court lacks authority to order the relief Vega requests, *i.e.*, an order compelling Commissioners’ Court to order an election to fill the vacancy in Precinct 2. C.R. 66-67. Defendants noticed a hearing on their plea to the jurisdiction for May 15, 2025.

Plaintiffs filed their Second Amended Petition on May 13, 2025. The Second Amended Petition adds factual allegations identifying *two specific* 3-2 votes at issue during the period after Garcia allegedly resigned in his first term, C.R. 87-88, 93-94, 94 n.6 (Second Amd. Pet. ¶¶32-34, 56); additional detail regarding Vega’s campaign activities, including his appointment of a campaign treasurer (*Id.* ¶¶72-75). Vega stated that he “requests an order requiring Defendants to call an election

to fill the Precinct 2 vacancy, to effectuate the Legislature’s requirement that the vacancy be filled by voters.” *Id.* ¶70. The Second Amended Petition also incorporated two exhibits, namely the official oaths of office and bonds Garcia executed each time he qualified as a member of the GCPD Board. C.R. 100-104.

On May 14, 2025, Defendants filed a “Supplement to Plea to the Jurisdiction,” reiterating their plea to the jurisdiction (PTJ) and arguing that Plaintiffs’ Second Amended Petition does not undermine their arguments. C.R. 106-08. On the same date, Plaintiffs filed an opposed motion for continuance of the PTJ hearing. Supp. C.R. Defendants filed a response to the motion for continuance. Supp. C.R.

#### **IV. District Court Grants Plea to the Jurisdiction**

The district court held the PTJ hearing as scheduled on May 15 (by Zoom). R.R. 1. The court declined to continue the hearing, and overruled Harris County’s argument that the plea to the jurisdiction should be considered unopposed. R.R. 20. The court accepted and considered Plaintiffs’ response to the plea to the jurisdiction, *Id.*, and heard oral argument from each side. On the same date, the court signed an order granting Defendants’ plea to the jurisdiction and dismissing all claims

with prejudice. C.R. 133. Plaintiffs noticed their appeal on June 4, 2025.  
C.R. 137.

## **V. Vega's Appeal Pending in First Court of Appeals.**

Relator Vega, along with his fellow Plaintiff below, Mark Goloby, appealed from the district court's granting of the Harris County's plea to the jurisdiction. The appeal was assigned to the First Court of Appeals, No. 01-25-00409-CV. The appeal is now fully briefed as of the filing of Appellants' Reply Brief on October 29, 2025. Further, Vega filed his application and was accepted as a candidate on the March 2026 primary ballot for the next full Pct. 2 term.<sup>6</sup>

### **SUMMARY OF THE ARGUMENT**

While respondents the members of the Harris County Commissioners' Court have refused to acknowledge that Adrian Garcia resigned his seat as Precinct 2 Commissioner as a matter of law, more than eleven months remain in the unexpired term at issue, during which Commissioners will have to vote on important matters, including the Harris County tax rate and budget for 2026. It thus remains imperative

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<sup>6</sup> The Party's 2026 candidate list is here:  
[https://docs.google.com/spreadsheets/d/15oZ89sNnE4VDNpt\\_OF2kLotfG70Bh6lIUozX\\_Or5ito/edit?gid=404019259#gid=404019259](https://docs.google.com/spreadsheets/d/15oZ89sNnE4VDNpt_OF2kLotfG70Bh6lIUozX_Or5ito/edit?gid=404019259#gid=404019259)

for the Court to resolve the legal dispute here—which is a pure matter of law ripe for judicial resolution. As Relator has argued in the related appeal, Adrian Garcia’s decision to qualify and assume office as a board member of the Gulf Coast Protection District operated as an automatic resignation, as a matter of law, from his Pct. 2 seat, and HCCC incurred a ministerial obligation to order an election to fill the unexpired term. Such term of office continues through December 31, 2026, and sufficient time remains for an election to be held to allow Pct. 2 voters to select a representative to fill the office and vote on the critical matters coming up in 2026. See Section II below.

Vega files this petition to provide a vehicle for the Court to grant affirmative relief after concluding that Garcia resigned as a matter of law in August 2023. In other words, upon deciding that the Pct. 2 office is, indeed, vacant, rather than remanding the matter to the district court to grant the mandamus requested below, this petition provides the Court of Appeals the authority to issue the writ of mandamus itself. At this point, such direct relief by this Court is advisable to compel an election that can be completed in time for a new Commissioner to be seated and participate

as soon as possible, and, ideally, in time to participate in the tax and budget votes to be held in September 2026.

## ARGUMENT

### I. **Standard of Review on a Petition for Mandamus.**

There are no material factual disputes here, only the legal question whether Adrian Garcia's assumption of office as a member of the GCPD board constituted automatic resignation from Pct. 2 office. If the Court agrees with Relator that Garcia resigned as a matter of law by assuming office on the GCPD board (as it should), then the office became vacant, for purposes of triggering election-related duties, more than 74 days before the November 2024 elections, Tex. Elec. Code § 201.025, incurring a ministerial duty to order an election to fill the remainder of the term. Tex. Elec. Code § 202.002(a). Mandamus is appropriate to compel officials to order elections required by law. *Blum v. Lanier*, 997 S.W.2d 259, 263 (Tex. 1999). The Texas Supreme Court has issued mandamus to compel relevant officials to discharge election-related duties upon determining that an office was vacated as a matter of law by resignation, even where the official still occupied the office from which he was deemed to have resigned. *Texas Democratic Party Exec. Cmte. v. Rains*, 756

S.W.2d 306, 307 (Tex. 1988) (“[F]or the limited purpose of triggering the electoral process, a vacancy in Justice Esquivel’s office exists as a matter of law.”).

**II. Ordering an Election to Fill the Precinct 2 Vacancy for the Remainder of the Unexpired Term (the Rest of 2026) Will Provide Important Relief to Relator and Precinct 2 Voters.**

This Court should grant relief as soon as possible so that an election can be ordered and conducted to fill the Precinct 2 vacancy before critical votes are undertaken by Commissioners’ Court in 2026.

Two of the most important votes for Precinct 2 residents and voters will be the votes to adopt the 2026 tax rate and the County budget. Without court action, Respondent Adrian Garcia will vote illegally despite having vacated office as a matter of law. But if the election required by state law is held, Precinct 2 voters will have the opportunity to choose a new representative. Because Commissioners’ Court is currently split 4-1, with four Democrats to one Republican, an election to fill the vacancy in Precinct 2 has the potential to fundamentally transform dynamics on Commissioners’ Court, particularly regarding fiscal policy. Voters would get to decide whether to choose a representative who is aligned with the tax and spending policies of the

current four-vote majority, or, instead, install a more fiscally responsible representative, creating a 3-2 split on the Court, which would enable two Commissioners to thwart tax increases and an irresponsible budget.<sup>7</sup>

The deadline for Commissioners' Court to adopt the tax rate for fiscal 2027 (beginning Oct. 1, 2026) is September 30, 2026. Tex. Tax Code § 26.05(a). Tax levy and budget votes are always held in September, and as a practical matter, given the budget process, cannot occur before September. See FY2026 Harris County Adopted Budget at PDF p. 36 ("Budget Process Timeline") (noting that the Tax Office provides calculation for No-New Revenue rate and Voter-Approval tax rates in August, Commissioners Court action in September) [Appx. 24].<sup>8</sup> The tax

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<sup>7</sup> State law requires a quorum of four members present to levy a tax rate. See Tex. Loc. Gov't Code § 81.006(b) ("A county tax may be levied at any regularly scheduled meeting of the court when at least four members of the court are present.") (emph. added). Absent a four-member quorum, the Court cannot adopt a tax rate, and the tax rate will default to "the lower of the no-new-revenue tax rate calculated for that tax year or the tax rate adopted by the taxing unit for the preceding tax year." Tex. Tax Code § 26.05(c). Thus, by denying a quorum in meetings to adopt a tax rate, two members of Commissioners' Court can effectively prevent tax increases. This tactic has saved taxpayers money in Harris County and has recently benefited taxpayers in other counties. See Erin Anderson, *Lubbock County Officials Break Quorum Again to Block Property Tax Hike*, Texas Scorecard (Sept. 10, 2024), <https://texasscorecard.com/local/lubbock-county-officials-break-quorum-again-to-block-property-tax-hike/> (last visited Jan. 28, 2026).

<sup>8</sup> The full FY 2026 Adopted Budget document is available at [https://budget.harriscountytexas.gov/doc/Budget/budgetbook/FY2026/FY26\\_Adopted\\_Budget\\_Volume\\_I\\_v1.pdf](https://budget.harriscountytexas.gov/doc/Budget/budgetbook/FY2026/FY26_Adopted_Budget_Volume_I_v1.pdf).

assessor's office does not even receive the appraisal rolls until July. Tex. Tax Code § 26.01(a).

Accordingly, ordering the election to fill the remainder of the Precinct 2 term is critical for Harris County residents, voters, and taxpayers, even if the newly-elected Commissioner cannot take office until the latter part of the year. The Court should issue mandamus as soon as possible so as to potentially facilitate an election to coincide with the May 2, 2026 uniform general election date.

While the May uniform election date is generally only used by political subdivisions *other* than counties, a county-ordered special election can be held on the May uniform election date if required by court order. Tex. Elec. Code §§ 41.001(a), (b)(3). The default deadline for a political subdivision to order an election to be held on May 2, 2026 is February 13, 2026. Tex. Elec. Code § 3.005; *see* Texas Sec'y of State, <https://www.sos.state.tx.us/elections/voter/important-election-dates.shtml#f1-1-4>. It is still possible for this Court to order the Respondents to order the special election on or before February 13, 2026.

But even if that default deadline cannot be met, the Court may still compel Respondents to order the election for May 2. The Court's

authority to adjust statutory deadlines to protect the electoral process is well-established, as recognized recently by the Texas Supreme Court in *In re Palomo*, 366 S.W.3d 193, 194 (Tex. 2012).<sup>9</sup> Holding the election on May 2 would be ideal because it would allow a runoff election (if necessary) to coincide with the May 26, 2026 runoffs.

Prompt resolution of this petition can therefore facilitate a May 2 election for Precinct 2. But, in the alternative, in the event it becomes impossible or impracticable to meet the May 2 election date, Relator nonetheless requests an election be ordered to occur as soon as possible, and ideally to facilitate a new representative assuming office by September 2026 in advance of the tax and budget votes. Even an election

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<sup>9</sup> The Court in *In re Palomo* ordered a candidate's name be placed on the ballot in a primary election, despite the fact that the deadline for certifying candidates' names set by the United States District Court in redistricting litigation had passed, stating:

Sanchez argues that this Court cannot act after that deadline. **But we have often ordered candidates placed on the ballot after statutory deadlines to protect the electoral process.** *E.g.*, *Bird v. Rothstein*, 930 S.W.2d 586, 587 (Tex.1996); *Davis v. Taylor*, 930 S.W.2d 581, 584 (Tex.1996); *LaRouche v. Hannah*, 822 S.W.2d 632, 634 (Tex.1992); *Painter v. Shaner*, 667 S.W.2d 123, 124 (Tex.1984). Nothing in the federal court's order setting dates for conducting this year's delayed primary elections suggests that the deadlines should be treated any differently than the statutory deadlines they replace.

*In re Palomo*, 366 S.W.3d at 194 n.7 (emphasis added). Compelling Respondents to order the special election to fill the Precinct 2 vacancy, even if such order cannot be adopted by Commissioners' Court before the default statutory deadline would facilitate the necessary election while preserving the efficiency of utilizing the uniform election date.

in June<sup>10</sup> would allow time for a runoff (if necessary) and seating of the elected Commissioner before September.<sup>11</sup>

### **III. Relator Has Standing.**

As a candidate for Precinct 2, Vega has a justiciable interest supporting mandamus. In the related appeal, the County Defendants lodge a number of discrete challenges to Plaintiffs' standing. None of them are persuasive. As an initial matter, it is helpful to disentangle some of the County's arguments from the standing analysis because they are not relevant to standing but only to the issue of governmental immunity. As explained below, Vega's standing is clearly established in longstanding Texas jurisprudence.

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<sup>10</sup> There is no default statutory impediment to a political subdivision ordering a special election to fill a vacancy anytime in June; but even if there were, the Court has well-established authority to modify or avoid such requirements to facilitate the required election, as explained above.

<sup>11</sup> As a last resort, even if it becomes impracticable to conduct the election so as to fill the seat by September, it remains imperative to hold the election because Commissioners' Court meets year-round and Precinct 2 residents and voters are entitled to representation, both in any votes that may occur and in the other responsibilities of a Precinct 2 Commissioner (serving constituent needs, and participating in all appropriate business even apart from votes on the Court).

**a. Richard Vega has standing as a candidate for Precinct 2.**

“[W]hen public officials have refused to call an election required by law, [the Supreme Court of Texas] has compelled them to act.” *Blum v. Lanier*, 997 S.W.2d 259, 263 (Tex. 1999) (citing, inter alia, *Anderson v. City of Seven Points*, 806 S.W.2d 791, 793 (Tex.1991)). Of course, in all cases in which the courts have compelled relevant officials to fulfill their election-related duties, they have done so at the request of one or more persons with standing—persons with a particular interest in the election aside from their mere status as an interested voter. As a candidate for Harris County Precinct 2 seeking an order to compel an election for the office, Richard Vega has a particular interest in such election, distinct from his status as a Precinct 2 voter, which provides him standing to seek the relief requested.

*Texas Democratic Executive Committee v. Rains*, 756 S.W.2d 306 (Tex. 1988), illustrates this principle, in addition to other principles relevant to the matter at hand. The dispute arose when Justice Esquivel of the Fourth Court of Appeals submitted a resignation letter to the Governor in June 1988. *Id.* at 306. However, Esquivel wrote that the resignation was to be effective January 1, 1989, and the Governor had

assured Esquivel that he would not “accept” the resignation until November 1988. *Id.* But the Democratic Party certified the application of Carr as the nominee for the seat, which the plaintiffs—the Party and Carr—argued was vacant as a matter of law in light of the June resignation letter. *Id.* They argued that, “for the purposes of triggering the Secretary of State’s duties under the [Election] Code, a vacancy exists as a matter of law.” *Rains*, 756 S.W.2d at 306. Notably—and similar to the case at bar—the officer whose seat was at issue denied he had vacated and was, in fact, holding on to the office. *See id.* at 308-09 (Phillips, C.J., dissenting) (recognizing that if a replacement is elected in 1988, Justice Esquivel would be compelled to vacate office “before [he] intended to depart”). The Court held that the statutory language (“A resignation *must be accepted ...*”) left “no discretion” after a resignation is “written, signed and delivered to the appropriate authority.” *Id.* at 307. The Court wrote: “Pursuant to Title 12 of the Texas Election Code, we hold that, *for the limited purpose of triggering the electoral process*, a vacancy in Justice Esquivel’s office exists as a matter of law.” *Id.* (emphasis added). Consequently, despite the fact that Esquivel remained in the seat working as the judge with no intention to leave immediately, the Court

conditionally issued the writ of mandamus ordering the Secretary of State to certify Carr as the nominee on the 1988 ballot. *Id.* The Court explained that this holding was consistent with “Title 12 ... as a whole,” which was “clearly intended to protect the right of voters ... to choose their elective officers.” *Rains*, 756 S.W.2d at 307.

The County’s objection to Vega’s standing (Appellees’ Br. at 47-48) simply ignores the fact that Vega is a “candidate” for purposes of Texas Election law and, again, incorrectly assumes the County’s merits arguments apply at the standing inquiry.

As stated in Appellants’ Brief (at 33 n.7), Vega is a “candidate” as defined in the Election Code. Election Code § 251.001(1) provides that “Candidate’ means a person who knowingly and willingly takes affirmative action for the purpose of gaining nomination or election to public office.” Vega meets this definition because he has taken numerous “affirmative steps” to gain nomination or election, including filing this suit, announcing his candidacy in the suit and otherwise publicly, holding campaign events and planning fundraisers, and appointing a campaign

treasurer, etc. See C.R. 97-98 (Second Amd. Pet. ¶¶10, 72-76).<sup>12</sup>

Candidates have the requisite individual interest to sustain an action for mandamus to order an election, as reflected in the authorities cited in Appellants' Brief at 30-33. Contrary to the County's assertion here, those cases arose in various factual circumstances which (the plaintiffs alleged) implicated the respondent's duty to order an election, including but not limited to vacancies created by "voluntary resignations." Cf. Appellees' Br. at 48. The court in *Sterrett v. Morgan* held that Morgan "has a justiciable interest in the subject matter of this suit" because his "announce[ment] to a number of persons, including [respondent County Judge] that he is a candidate for the subject office" made him a "candidate" under the statutory definition. 294 S.W.2d 201, 203 (Tex. App.—Dallas, 1956, no writ h.).

The County's argument puts the cart before the horse, conflating standing with the merits. The County argues that Vega "cannot be a candidate to fill a vacancy that does not exist," which presumes the

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<sup>12</sup> Since the Second Amended Petition was filed, Vega has continued campaigning for the Precinct 2 seat, including holding several fundraisers, soliciting and accepting campaign contributions, and spending campaign funds on campaign activities. As noted above, he has also now been officially accepted as a candidate on the March 2026 primary ballot for the next full Pct. 2 term (which would begin after the expiration of the current, unexpired term at issue in this petition).

County will prevail in establishing that “no vacancy ever existed on Commissioners Court as a matter of law.” Appellees’ Br. at 47-48. A plaintiff is not required to establish the elements of his claim to establish standing. *Perez*, 653 S.W.3d at 201 (taxpayer plaintiff not required to show drainage fee was illegal to establish standing); *see also DaimlerChrysler Corp. v. Inman*, 252 S.W.3d 299, 304–05 (Tex. 2008) (“A plaintiff does not lack standing simply because he cannot prevail on the merits of his claim; he lacks standing because his claim of injury is too slight for a court to afford redress.”); *AB Land Co. v. Sanders*, 695 S.W.3d 820, 825 (Tex. App.—Houston [14th Dist.] 2024, no pet. hist.) (“The mere fact that a plaintiff may ultimately not prevail on the merits does not deprive the plaintiff of standing.”) (quoting *Farmers Tex. Cty. Mut. Ins. Co. v. Beasley*, 598 S.W.3d 237, 241 (Tex. 2020)).

The County ignores this basic principle and attempts to distinguish *Sterrett* by misrepresenting a portion of its standing analysis. Where *Sterrett* held that “*if there is a vacancy to be filled*, his announcement is sufficient to make him a candidate,” 294 S.W.2d at 203 (emph. added), the County here misappropriates the italicized clause to suggest that Morgan’s standing was conditioned upon a predicate finding that the

vacancy was, in fact, required to be filled at the 1956 election. Appellees' Br. at 47-48. This is not what the court said. *Sterrett* concluded Morgan "has a justiciable interest in ... this suit" before proceeding to consider the merits, *i.e.*, whether the office must be on the ballot in 1956 (rather than 1958). *See* 294 S.W.2d at 203-04.

The County's argument that it has no authority to order the election Vega seeks (Appellees' Br. at 47, referring to argument at Section I.F, pp. 31-33) is likewise a merits argument irrelevant to standing. *See Perez*, 653 S.W.3d at 198 ("Standing ... which looks to matters such as injury, causation, and redressability[,] involves not the viability of the pleaded claim but the nature of the injury alleged."). And on the merits of that question, the County has the authority and the duty to order the requested election. *See* Appellants' Br. at 45-49; Reply Br. at 35.

**b. Quo warranto is irrelevant because Relator seeks relief other than actual removal.**

Respondents have also argued that Plaintiffs "lack standing to challenge Commissioner Garcia's authority to hold office" because "[s]uch a challenge may only be brought by the State in a quo warranto proceeding." C.R. 54 (*PTJ* at 7). While Defendants' argument appears, at first glance, to have some force, upon closer examination, it is apparent

that this argument conflates an actual removal action (where *quo warranto* is appropriate with very limited exceptions) with actions (or motions) seeking relief *other than formal removal* that are nonetheless premised on a finding that an office has been vacated. When this subtle (though longstanding) distinction is observed, an entirely separate line of authority appears which Defendants wholly ignore (despite the fact that Plaintiffs cited such cases in their original and amended petitions).

Repeated decisions of the Texas Supreme Court, as well as longstanding practice of governmental bodies (often on the advice of the Attorney General), reflect a dispositive fact that the County still refuses to accept: *quo warranto* is not necessary or even relevant with respect to litigation seeking relief other than actual removal from office, even though an officeholder's status is incidentally disputed as an element of the underlying claim. Appellants' Br. at 34-39.

Perhaps the best way to combat the County's obfuscation here is to simply present the relevant facts and statements from the leading authorities upon which Appellants rely. Accordingly, from the highest Texas court:

- *Thomas*, 290 S.W. 152-53, is a decision of the Commission of Appeals adopted by the Supreme Court in 1927, affirming a

temporary injunction that not only concluded the challenged bond and tax were void, but also “enjoined Smith and Lindsey from ... acting or claiming to act as members of the [school district] board, and having the legal members of the board ... fill the vacancies.” *Id.* at 153. Smith and Lindsey were both continuing to serve as school district board members at the time of the decision. *Id.* (“Since the latter date [on which they had qualified for the second office]” appellees “ha[ve] claimed the right to occupy both the office of school trustee and that of alderman, and has exercised the functions of each[.]”). Because the offices were incompatible, “Smith and Lindsey vacated the offices of school trustees when they qualified as aldermen.” *Id.* Because they had vacated, the board had lacked a legal quorum when it authorized the issuance and sale of the bonds and levied the tax, leaving such actions without “lawful warrant.” *Id.*

- In *Texas Democratic Exec. Committee v. Rains*, 756 S.W.2d 306 (Tex. 1988), the Supreme Court “h[e]ld that for the limited purpose of triggering the electoral process, a vacancy in Justice Esquivel’s office exists as a matter of law.” *Id.* at 307. The court conditionally granted a writ of mandamus ordering the Secretary of State to certify relator “Ron Carr as the Democratic Candidate for the unexpired term” of Esquivel. *Id.* at 306. The Court was aware that Esquivel was continuing to serve in office at the time of the decision. The Governor himself (statutorily responsible for accepting the resignation) filed a brief as *amicus*, pointing out that he expressly refused to accept the resignation and that a dispute over the incumbent’s right to maintain the seat was present.<sup>13</sup> The relators’ response brief acknowledged this dispute but argued that a potential dispute over occupancy (after a replacement is elected) would come later and provides no reason to avoid the clear duty to order the election in light of a “vacancy” for Title 12 purposes.<sup>14</sup> The

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<sup>13</sup> AMICUS BRIEF OF GOV. CLEMENTS at 7-8, filed in *The State Democratic Exec. Cmte. v. Jack Rains Sec’y of State*, No. C-7672 (at PDF pgs. 48-49 of the microfiche available on court website).

<sup>14</sup> *Id.* at page 55-57 of microfiche file (RESP. TO AMICUS BRIEF BY RELATOR, STATE DEMOCRATIC EXEC. CMTE.)

dissent lamented that Esquivel “may be compelled to vacate his office before he intended.” *Id.* at 309 (Phillips, C.J., dissenting).

*Thomas* and *Rains* are decisions of the highest Texas court granting relief to a private litigant after finding, as an element of the claim, that an officeholder had resigned and vacated his office as a matter of law, despite the fact that the officeholder was then occupying his respective office with no plans to leave immediately. Lower courts have granted relief in these scenarios also. *E.g.*, *In re Moreno*, 2024 WL 3843520 (Tex. App.—Corpus Christi 2024, orig. proc.) (granting mandamus requested by prospective candidate after agreeing that recent charter amendments extending terms of office did not apply to incumbent officeholders, ordering city to call council elections); *Estrada v. Adame*, 951 S.W.2d 165 (Tex. App.—Corpus Christi 1997, orig. proc.) (City swore *plurality* winner in council election into office, but statute requires a majority, and therefore a runoff; second place candidate entitled to mandamus under § 273.061 ordering office vacated and ordering city to call election); *Stockwell v. Garcia*, 325 S.W.2d 405, 407 (Tex. Civ. App.—San Antonio 1959), *writ ref’d n.r.e.* (Oct. 7, 1959) (affirming temporary injunction); *Sterrett*, 294 S.W.2d at 202 (granting candidate’s petition for mandamus compelling an election in November 1956 to fill an unexpired term of a

Commissioner who had resigned in September 1956, despite the fact that Commissioners' Court had already appointed a replacement, purportedly to serve the remainder of the entire term (through 1958)).

The Texas Supreme Court also makes the relief-based distinction in the context of incidental challenges to corporate legality. *Parks v. West*, 102 Tex. 11 (1908), held that taxpayers had the right to challenge the legality of a school district (arguing that its boundaries illegally extended over county lines), expressly rejecting the school trustees' argument that quo warranto was the exclusive remedy for asserting a defect in the district's existence. The Court wrote that even if the taxpayers' suit disputes the district's legality,

the attack of the plaintiffs is not merely upon the corporate existence of the district, but is directed against the power of the defendants to lay burdens on their property and subject them to the payment of taxes. Surely they have the right to do that although the reason they assign for the lack of power may also go to the right of the district to exist under the Constitution.

*Id.* at 19. At least two courts of appeals have applied *Parks*, holding that plaintiffs had the right to challenge taxes despite those suits' collateral attacks on corporate existence, expressly holding that quo warranto is a cumulative remedy, citing *Parks* and Texas Rule of Civil Procedure 782.

*Manges v. Freer Indep. Sch. Dist.*, 653 S.W.2d 553, 562–63 (Tex. App.—San Antonio 1983) (“[O]ur Rules of Civil Procedure specifically provide that the remedy of *quo warranto* must be construed as being cumulative of any other existing remedies.”), *rev'd on other grounds sub nom. Freer Mun. Indep. Sch. Dist. v. Manges*, 677 S.W.2d 488 (Tex. 1984); *Derrick v. County Board of Education of Donley County*, 374 S.W.2d 259 (Tex. Civ. App.—Amarillo 1963, no writ).<sup>15</sup>

The fact that the relief requested determines the relevance (or irrelevance) of *quo warranto* is not surprising, given that removal by *quo warranto* does not itself afford other relief, like injunctions against illegal expenditures or orders compelling governmental bodies to call elections resulting from a legal vacancy. The Supreme Court’s opinions in *Rains* reflect the justices’ consciousness of this fact and explains why the relief

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<sup>15</sup> The distinction between actual occupancy and legal “vacancy” such as will trigger other effects/duties is also amply displayed in *Bianchi v. State*, 444 S.W.3d 231 (Tex. App.—Corpus Christi 2014). The County Attorney for Aransas County automatically resigned (per Tex. Const. art. XVI, § 65) by announcing his candidacy for another office, but remained executing the duties of office as a holdover (per art. XVI, § 17). *Id.* at 247-48. In a *quo warranto* action brought by the District Attorney, the Court of Appeals held that *Bianchi* was lawfully holding over until a successor was qualified. *Id.* at 248. This illustrates a practical distinction between a legal “vacancy” (which the Commissioners in *Bianchi* declined to fill by appointment before the next election) and actual occupancy. Note that the constitutional holdover provision does not apply to an officer who is deemed to have resigned by qualifying for a conflicting public office, as discussed below.

was expressly limited to declaring a vacancy “for the limited purpose of triggering the electoral process.” 756 S.W.2d at 307. The Corpus Christi Court of Appeals well describes this distinction in *Estrada*:

This remedy [of quo warranto], if properly effectuated, may achieve the removal of the real party in interest from Place 4 of the Donna City Council. *Id.* § 66.003 (Vernon 1986). However, *quo warranto* is an inadequate remedy in the instant case because (1) the action may not be brought directly by the relator, and (2) even if the action were properly effectuated, relator's goal of receiving the runoff to which he is entitled would not be achieved thereby. Aside from the extraordinary writ of mandamus, relator lacks an adequate remedy for obtaining a runoff.

951 S.W.2d at 167-68.

The material distinction between the relief Appellants here seek and removal-by-quo-warranto is further evidenced by the longstanding precedent dictating that no court declaration or order is necessary for the County Judge to take the requisite action to fill a vacancy resulting from dual officeholding/incompatibility. Because “acceptance and qualification [of an incompatible office] operate, ipso facto, as a resignation of the former office,” *Pruitt*, 84 S.W.2d at 1006, the Attorney General has confirmed that “the vacancy therefore exists automatically and may be filled *without a judicial declaration*.” Tex. Att’y Gen. Op. No. GA-0015 (2003) (emph. added); see *Ramirez v. Flores*, 505 S.W.2d 406,

413 (Tex. Civ. App.—San Antonio 1974, *writ ref'd n.r.e.*) (after county commissioner automatically resigned from office by operation of article XVI, section 65, vacancy existed and was validly filled by county judge).

The County seeks to sidestep *Rains*, *Estrada*, *Moreno*, and *Sterrett*, arguing that since they did not *expressly* consider quo warranto they do not represent authority that the relief the courts actually afforded in these cases was appropriate. Appellees' Br. at 41-43. First, as shown above, the Supreme Court *does* expressly address the non-exclusivity of quo warranto in several cases (*Biencourt*; *Parks*), as does the Court of Appeals in *Estrada*. Aside from that, the County provides no authority for its argument to ignore the holdings of *Rains*, *et al.* These courts did not have to discuss quo warranto because—as already recognized in *Biencourt*, *Parks*, *et al.*, the writ was irrelevant to the relief. These holdings cannot simply be wished away, as the County suggests. Instead, both lines of authority can be easily reconciled based on the distinction urged by Appellants. *See Carruth v. Henderson*, 606 S.W.3d 917, 925-26 (Tex. App.—Dallas 2020, pet. denied) (inferior court must harmonize even apparently competing lines of Supreme Court authority).

Accordingly, even if quo warranto were the exclusive means for the *actual removal* of Garcia (when *and if* a dispute over occupancy materializes), Vega’s interest in forcing Commissioners Court to order an election is distinct from the issue of occupancy/removal, and only remediable by injunction/mandamus. Relator has a justiciable interest under the principles outlined above. Quo warranto is simply not implicated.<sup>16</sup>

#### **IV. Governmental Immunity Does Not Apply to Plaintiffs’ Conflicting Loyalties Claim.**

Seeking immunity, the County claims the “common law doctrine” of conflicting loyalties “is entirely inapplicable to the alleged facts.” Appellees’ Br. at 16. This is ironic, given how, only weeks after this lawsuit was filed, the County quietly replaced Garcia on the GCPD board

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<sup>16</sup> The cases applying the superficial rule of exclusivity of quo warranto, so as to deny plaintiffs with an actual, personal interest (such as candidates/officers) related to the office, not only ignore the competing authority summarized here but also ignore the fundamental principle of injury in fact and standing generally. “For a *special* damage resulting from the invasion of a right enjoyed by a party in common with the public, the law affords him a remedy by private action, but if the damages be only such as are common to all, the action must be brought by the lawfully constituted guardian or guardians of the public interest.” *Staples v. State*, 112 Tex. 61, 71, 245 S.W. 639, 642 (1922) (quoting Blackstone) (emphasis added); *see also City of San Antonio v. Stumburg*, 70 Tex. 366, 369, 7 S.W. 754, 755 (1888) (“We apprehend that the underlying principle is that individuals have a right to sue for a redress of their own private injuries, but for such as affect all the public alike an individual is not the representative of the public interest.”). This is explained further in Relator’s Reply Brief in the pending appeal (23-24).

(with new appointee Tina Peterson) a mere year into the four-year term Garcia assumed in 2023. C.R. 88-89. Continuing this walk-back, the County now argues Commissioners Court only “attempted” to appoint Garcia to the GCPD board, because the appointment was *void ab initio* under the self-appointment doctrine. Appellees’ Br. at 4 (“Commissioners Court attempted to appoint Commissioner Garcia to the GCPD board in August 2021 to serve a two-year term,” and “[a]fter his reelection in November 2022, Commissioners Court attempted to reappoint Commissioner Garcia to the GCPD board in June 2023, this time for a four-year term.”)

If these were only “attempted” appointments, they were surprisingly successful. Garcia in fact accepted the appointment and qualified as a GCPD board member in 2021, and accepted and qualified again in 2023. He executed the oath of office and secured the required bond. He actually served as a voting member of the GCPD board for three full years (Aug. 2021 – Aug. 2024). See C.R. 86-87.

The self-appointment principle identified in *Ehlinger* should not be extended to the facts of this case to immunize the County, and Garcia,

from the legal consequences of their flagrant abuse of voters and taxpayers.

Despite the County's strenuous arguments, *Ehlinger* itself does not compel the County's suggested conclusion, because *Ehlinger* did not consider anything like the situation at hand. *Ehlinger* considered whether a county judge could serve as the attorney for his county in a land dispute under a contract that provided compensation for such service. 117 Tex. at 565-66. The Court held that "the contract of his employment as attorney ... was void," "insofar as it provided for compensation." *Id.* The Court clarified that the county judge had "authority to appear in the case and represent the county ... because of his office," but "he could not become the employed attorney of the county in this proceeding." *Id.*

Harris County wants to ignore the facts at issue in *Ehlinger*, protesting that "the *Ehlinger* court did not limit its holding." Appellees' Br. at 23. This argument—aside from ignoring words written by the *Ehlinger* Court—misapprehends basic principles of stare decisis. In *Marmon v. Mustang Aviation, Inc.*, the Supreme Court of Texas explained:

[T]he rule of stare decisis is determined by the ‘decision’ rather than the opinion or rationale advanced for the decision. 21 C.J.S. Courts ss 181, 186, pp. 289, 297. The controlling principle of a case is generally determined by the judgment rendered therein in the light of the facts which the deciding authority deems important. Goodhart, ‘Determining the Ratio Decidendi of a Case,’ *Jurisprudence in Action*, p. 191.

430 S.W.2d 182, 193 (Tex. 1968). Justice Pope’s memorable explanation and defense of this principle was adopted by the Supreme Court in *State v. Valmont Plantations*, 163 Tex. 381, 355 S.W.2d 502 (1962).<sup>17</sup> This is basic law in our common law system. E.g., *Edwards v. Kaye*, 9 S.W.3d 310, 313 (Tex. App.—Houston [14th Dist.] 1999, pet. denied) (“The binding effect of a prior decision cannot be determined without a close review of its important facts.”) (quoting *Meyer v. Texas Nat’l Bank of Commerce of Houston*, 424 S.W.2d 417, 419 (Tex. 1968).

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<sup>17</sup> Justice Pope wrote:

The strength of the common law and its stare decisis rule lies in that thoroughness with which a case is tried after investigation and argument of issues fairly arising. To the extent that a court overflows the issues and seeks to declare rules of law into being by avulsion instead of accretion, it destroys the system. Courts are not legislatures; courts decide cases. Until the case arises, there is no precedent; there is no stare decisis. Comments on sterile abstract situations lack the vitality of actuality. The solemnity and seriousness with which a court investigates and writes upon an irrelevant point, may entitle it to respect, but it is the respect due any learning and not the respect of a rule of law by which inferior courts are bound.

*State v. Valmont Plantations*, 346 S.W.2d 853, 878–879 (Tex. Civ. App.—San Antonio 1961) (Pope, J.), *aff’d*, 163 Tex. 381, 355 S.W.2d 502 (1962).

Accordingly, the binding effect of *Ehlinger* cannot be ascertained without respect to the facts actually at issue and mentioned by the Court, including the fact of compensation. And *Ehlinger* did not merely note the compensation, it wrote that the appointment was void “in so far” as the contract “provided for compensation.” 117 Tex. at 565-66.

Plaintiffs are not the first ones to recognize this. More than a dozen years after *Ehlinger*, the Amarillo Court of Civil Appeals held that the county judge could validly be appointed trustee for purposes of a land deed/sale by the county, *because the record showed he was not compensated for it. Smith v. Elliott*, 149 S.W.2d 1067, 1071 (Tex. Civ. App.—Amarillo 1941, *writ ref’d*) (“[S]ince he received no remuneration we are of the opinion that his action as substitute trustee was not void because he was at the same time county judge.”).

Recognizing the *ratio decidendi* of *Ehlinger* does not mean that the principles cannot be extended to other circumstances ... but it does mean that *Ehlinger*, like any other court decision, is not binding under principles of stare decisis upon subsequent factual situations that differ in material respects. Courts decide cases as they arise. Accordingly, the Attorney General’s statement that the self-appointment doctrine “is not

limited by the facts before [the court],” Tex. Att’y Gen. Op. No. GA-377 (2005), is wrong as a matter of stare decisis. Notably, GA-377 cites only *St. Louis Southwestern Railway Co. v. Naples ISD*, 30 S.W.2d 703 (Tex Civ App—Texarkana 1930, no writ), for this blunt statement, but neither *Naples* nor the Attorney General ever acknowledge the relevance of compensation to *Ehlinger*’s holding, much less explain why this element, which *Ehlinger* expressly relied upon, was (just two years later) completely irrelevant to the scope of the doctrine. Neither *Naples* nor the Attorney General’s advisory opinions can erase material facts from *Ehlinger*, and it is *Ehlinger*, not *Naples* (or AG opinions) that have binding effect in this court.

After laying out this ill-conceived plea to disregard the relevance of a material fact to *Ehlinger*’s holding (compensation), the County then—without any apparent sense of irony—calls our attention to *other* circumstances noted in *Ehlinger* (and *Smith*) to dispute Appellants’ application of them here. Appellees’ Br. at 20, 24 n.4. The County argues that *Ehlinger* turned on the fact that the county judge had authority to serve as the county’s attorney “because of his office,” but commissioners’ court “could not appoint the county judge as its attorney, and as such, the

county could not recover the amounts owed to the county judge as the county's appointed attorney." Appellees' Br. at 20 (quoting *Ehlinger*, 117 Tex. at 565). First, to the extent the County now contends that *Ehlinger's* county judge was not appointed at all, but served as attorney *merely as a byproduct of his office*, this argument is self-defeating. If the county judge in *Ehlinger* was not really appointed but merely represented the county in his pre-existing capacity ("because of his office" already held), then *Ehlinger* has no application to a situation where a public officer is appointed to another public office, much less one presenting the problem of conflicting loyalties. See *Marmon*, *supra* at 26, and related discussion. If this is the County's position, then this court can ignore *Ehlinger* and the self-appointment issue altogether, and simply apply the conflicting loyalties rule.

We might assume the County intends to stand on its original argument. The whole reason the County raised *Ehlinger* in its attempt to avoid the consequences of its "attempted" appointment of Garcia is because *Ehlinger* referred to the "employment" of the county judge as attorney as an "appointment," and drew upon the rule regarding self-appointment. 117 Tex. at 565. But in understanding *Ehlinger's ratio*

*decidendi*—that is, the extent to which it is binding under stare decisis, the County’s selective interest in facts will not do. Therefore, this Court, and the parties, must grapple with the fact that *Ehlinger* held the contract was void “in so far as it provided for compensation,” *id.*, and decide how this holding relates to the situation at bar, where it is undisputed that GCPD board members are uncompensated.

What is the applicable rule where a public officer is appointed by the entity of which he is a member to an uncompensated second public office, who then assumes such office and serves in it for three years? What is the relationship between the self-appointment and conflicting loyalties doctrines in this novel situation? This requires reference to the public policy principles animating both of these judge-made doctrines.

*Ehlinger* certainly does not dictate a judgment for the County here. If *Ehlinger* is viewed as involving appointment to a separate public office, it only held the contract void to the extent it provided compensation, and therefore the question whether or how the self-appointment doctrine should apply where the appointed position is uncompensated is an open question. This remains true despite *Ehlinger*’s reference to the general principle that “courts have with great unanimity throughout the country

declared that all officers who have the appointing power are disqualified for appointment to the offices to which they may appoint.” 177 Tex. at 565 (citing two secondary treatises).<sup>18</sup> On the other hand, if, as the County now emphasizes, the county judge’s authority to represent the county was valid only as a feature of his pre-existing status, then *Ehlinger* involved one office, not two, and is even less relevant. In short, no Texas court has ever faced the scenario presented in this case.

However, the manner in which Texas courts have repeatedly applied the basic rule of incompatibility—treating the officer’s qualification for a second, incompatible office as a deemed resignation from the first—*including where other foundational rules otherwise dictated that the officer was ineligible for the second office*, provides the rule of decision here. See Appellants’ Br. at 35-36 (discussing *Pruitt*).

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<sup>18</sup> The fact that *Ehlinger* cited secondary sources apparently summarizing out of state cases to support its conclusion on the record before it does not change the basic principles of stare decisis. The Supreme Court in *Meyer* rejected just such an argument. See *Meyer*, 424 S.W.2d at 420 (“These cases were cited [in *Kirk v. Beard*, 162 Tex. 144 (1961)] because it was believed that they, to a more or less degree, supported the holding made by the court in *Kirk* ... **and not to declare the law as to factual situations not then presently before the court**. The bindingness of a prior decision under the rule of state decisis cannot be determined apart from a consideration of the facts of the case, or perhaps stated more accurately, the facts which the deciding judges deemed important.”).

The fundamental effect of incompatibility has long been that “[t]he appointment of one to an office incompatible with the one he holds at the time of appointment *is not absolutely void*; the first office becomes vacant on his accepting the second and qualifying for it.” *Ex parte Call*, 1877 WL 8437, at \*3 (Tex. App. 1877) (citing *People v. Carrington*, 2 Hill, 93; and *Hoglan v. Carpenter*, 4 Bush, 189.) (emph. added). Thus, in *Ex parte Call*, the court held that a county judge had legally exercised the office despite the fact that he was *constitutionally ineligible for the office when he accepted it* because he was at that time (and still) a federal officer. 2 Tex. App. 500, 501. In *Pruitt*, the Commission on Appeals held that a school district tax collector vacated office upon qualifying as county tax collector because the two offices are distinct, and that such resignation was immediately effective (citing *Biencourt*), despite the constitutional holdover provision that would have otherwise required him to continue executing the original office at least as a de facto officer.<sup>19</sup>

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<sup>19</sup> Article XVI, 17, of the Texas Constitution, provides that “[a]ll officers within this State shall continue to perform the duties of their offices until their successors shall be duly qualified.” The 2017 amendments to this section did not change the substance of this language, which is now part of subsection (a).

In *State ex rel. Peden v. Valentine*, 198 S.W. 1006, 1007 (Tex. Civ. App.—Fort Worth 1917, *writ ref'd*), the Court of Civil Appeals rejected the contention that the constitutional holdover provision had the effect of rendering a state legislator (Valentine) ineligible for appointment to the office of judge. The court again cited the well-worn principle as expressed in *Biencourt*, that “[a] resignation by implication will take place by being appointed to and accepting a new office incompatible with the former one.” *Id.* at 1007 (quoting *Biencourt*, 27 Tex. at 563). See also *Lowe v. State*, 83 Tex. Cr. R. 134, 201 S.W. 986 (Tex. Crim. App. 1918) (district judge vacated office upon accepting federal office, notwithstanding constitutional holdover provision).

In effect, Texas’ highest courts have already considered the public policy tension inherent where one who was *ineligible* to qualify for a second, incompatible office nonetheless assumes the office, and have forced the officeholder to accept the legal consequences of his choice to accept the conflicting office—the deemed immediate and irrevocable resignation from his first office. This is the consistent result, even where the officer was otherwise ineligible for the second office. The County cites only two cases relying on the self-appointment rule, but neither involved

the flagrant and actual, contemporaneous, dual-officeholding in the circumstances here. As the County argues, it is debatable whether *Ehlinger* even involved an appointment to a second office at all. In *Naples*, although the school board appointed itself as the board of equalization, this too is distinguishable because the board of equalization was an outgrowth or designee of the school board, both of which had responsibility for taxation for only the single school district (rather than for raising funds from the same taxpayers for two entities, as here). Equally important is fact that the self-appointment doctrine was applied in *Ehlinger* and *Naples* to protect third parties. Here, by contrast, adopting the County's bright-line position (that self-appointment trumps actual service in the conflicting position) would be to deny any relief to an affected candidate (and, by extension, Pct. 2 voters), and Harris County taxpayers, and immunize the responsible officials, including Garcia, from any consequences for their choices to flout Texas law. This would reward the self-dealing and partiality that the incompatibility principles are supposed to guard against. Forcing Garcia to accept the legal consequences of his choice to assume the second office in this case would not mean any undoing of the self-appointment prohibition (*cf.*

Appellees' Br. at 22), it would simply mean that self-appointment does not serve as a get-out-of-jail-free card in our circumstances.

**V. Service on the Board of the GCPD Presents an Irreconcilable Conflict with the Office of Harris County Commissioner as a Matter of Law.**

In a single paragraph in its plea to the jurisdiction, the County argues that “Plaintiffs fail to allege facts demonstrating a conflicting loyalties violation.” C.R. 66 (*PTJ* at 19 (section 4 heading)). The County’s argument here seems to be that a “conflicting loyalties” problem only arises where an actual conflict was faced by a particular officeholder on a particular vote or decision, or the officeholder’s duties were actually interfered with by the conflicting positions. *See id.* (arguing that “Plaintiffs’ allegations do not establish any actual detriment to the public interest or interference in the performance of the duties of either office”). However, it is clearly not necessary for the potential conflict inherent in the two public offices to actually come to fruition; the longstanding rule of conflicting loyalties is that the mere qualification and acceptance of a public office that presents a potential conflict constitutes an ipso facto resignation from the first office. *See Thomas*, 290 S.W. at 153 (given overlapping authority between aldermen and school trustee, “*there might*

*well arise* a conflict of discretion or duty in respect to health, quarantine, sanitary, and fire prevention regulations”) (emphasis added). The offices of Commissioner of Harris County and GCPD board member overlap and conflict in taxing authority (the paradigmatic loyalty conflict) and in all the other ways outlined in Plaintiffs’ petition (see Second Amd. Pet. at ¶¶ 18-25; 42-53), any one of which is sufficient to force the deemed resignation).

**VI. The Court Has Authority to Issue the Requested Mandamus Ordering an Election.**

Defendants (C.R. 66-67 (*PTJ* at 19-20)) claim that Vega seeks an order compelling them to “take an act the Commissioners Court is not authorized to take.” See also Appellee’s Br. at 31-33 (“*ultra vires*” argument). To the contrary, Texas law compels relevant officials to order required elections even where it has become impossible to conduct the election on the original intended (or even mandated) election date.

Election Code § 202.002 sets out two scenarios for replacement of an officer depending upon when the vacancy was created. “*If a vacancy occurs on or before the 74th day before the general election for state and county officers held in the next-to-last even-numbered year of a term of office, the remainder of the unexpired term shall be filled at the next*

general election for state and county officers, as provided by this chapter.” § 202.002(a) (emphasis added). On the other hand, “[i]f a vacancy occurs after the 74th day before a general election day, an election for the unexpired term may not be held at that general election. The appointment to fill the vacancy continues until the next succeeding general election and until a successor has been elected and has qualified for the office.” § 202.002(b).

The vacancy here occurred, pursuant to the express terms of § 201.025, on the very date Garcia qualified—by making the oath of office—as a GCPD board member. As relevant to Vega’s mandamus claim, this was August 9, 2023. That date is more than 74 days before the November 2024 general election, and therefore, § 202.002(a) applies, requiring “the remainder of the unexpired term shall<sup>20</sup> be filled at the next general election for state and county officers, as provided by this chapter.”

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<sup>20</sup> “Shall” is mandatory, nondiscretionary language supporting mandamus. *E.g.*, *In re Moreno*, No. 13-24-00404-CV, 2024 WL 3843520, at \*5 (Tex. App.—Corpus Christi Aug. 16, 2024, orig. proc.) (“We have held that this section imposes a duty by law. *See Estrada v. Adame*, 951 S.W.2d 165, 167 (Tex. App.—Corpus Christi—Edinburg 1997, no writ). The use of “shall” in the statutory language reflects a mandatory, ministerial duty. *See* Tex. Gov’t Code Ann. § 311.016(2) (stating that the statutory language of “[s]hall” imposes a duty”); *In re Rogers*, 690 S.W.3d at 300 (discussing the duty to call an election based on a petition with the required number of signatures).”

There is a difficulty here, which the County raises, but the fact that the November 2024 election has passed without this office having been put on the ballot to elect a replacement for the unexpired term does not mean that the Commissioners who created the problem by their illegal appointment get to benefit from their malfeasance, denying the voters the right to select a replacement. The vacancy existed in sufficient time to create the obligation of the election, which incurs the ministerial duty, and the fact that it is now impossible to hold such election in November 2024 does not obviate the obligation. In *Kilday v. Germany*, 139 Tex. 380 (1942), the Supreme Court held that the Democratic Party had the authority to allow candidate applications after the statutory deadline of June 1, because a resigning officer had effectively attempted to collude with his chosen replacement (by providing only him advance notice of his resignation) to deny other interested candidates the opportunity to apply. The Court held that the legislative intent (in providing for elections to replace a resigning officer) was to protect the right of voters to choose the replacement. See also *Yett v. Cook*, 115 Tex. 205, 214–15, 281 S.W. 837, 840 (1926) (“It would be against common sense to say that the people in enacting this amendment intended that, unless the election could be held

on February 2, 1925, then there should be no change in the city government, and the new plan of city management should fail. It is apparent from the amendments that the election of new councilmen, different in number, with different and more limited duties, was the substance of the election, and not the void date named.”); *Estrada*, 951 S.W.2d at 167 (ordering city to order a runoff election, despite the fact the statutory deadline to order such election had passed two months earlier).

Accordingly, Contrary to the County’s suggestion here (Appellees’ Br. at 31-33), the Commissioners’ Court would not be acting “ultra vires” in ordering a special election to fill the unexpired term for Precinct 2 if required to do so by mandamus. Appellants’ authorities (Br. at 47-49) are election cases directly on point, vindicating the relief requested. The County does not even attempt to refute these cases, and the cases it does provide are inapposite.<sup>21</sup>

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<sup>21</sup> The cases the County cites are clearly inapposite. In *Bd. of Trs. of Houston Firefighters’ Relief & Ret. Fund v. City of Houston*, 466 S.W.3d 182, 188-91 (Tex. App.—Houston [1st Dist.] 2015, pet. denied), the statute did not impose a ministerial duty because it did not define which underlying documents were “reasonably necessary” to facilitate the audit. Likewise, in *St. Jude Healthcare, Ltd. v. Texas Health & Hum. Servs. Comm’n, Dep’t of Aging & Disability Servs.*, No. 01-20-00076-CV, 2021 WL 5904337, at \*12 (Tex. App.—Houston [1st Dist.] Dec. 14, 2021), no

As Appellants explained (Br. at 45-46), the vacancy in the Precinct 2 office was created as of August 9, 2023, Tex. Elec. Code § 201.025, well more than 74 days prior to the November 2024 general election, requiring that “the remainder of the unexpired term shall be filled at the next general election for state and county officers,” *id.* § 202.002(a). It is clear here that the timing of the vacancy implicated Commissioners’ ministerial duty to order an election to fill the unexpired term in 2024. There is no ambiguity in this duty and no discretion to exercise. The only problem arises because the County—which created the vacancy by its own malfeasance—has refused to acknowledge and act upon the vacancy. Texas courts have repeatedly compelled officials to fulfill ministerial election duties even after the relevant statutory deadline has passed.

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The Defendants therefore still have the obligation to order the election and the fact the original intended date has passed does not relieve the obligation. The equities are in favor of Vega and Precinct 2 voters, who have a right to select their representative, not in favor of

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ministerial duty was incurred because respondent never received the renewal application

allowing the County Judge to appoint a replacement when the County Judge contributed to the vacancy by supporting Garcia's appointment to a conflicting public office. *See Triantaphyllis v. Gamble*, 93 S.W.3d 398 (Tex. App.—Houston [14th Dist.] 2002, rev. denied) (The legislature has specifically called upon the courts to exercise their equitable powers to resolve election code violations, and when exercising such jurisdiction, a court must, among other things, balance competing equities.). It is also material that Garcia actually served for a period of years as a GCPD board member. The equities are clearly in favor of Plaintiffs and Pct. 2 voters.

#### PRAYER

Relator respectfully requests a writ of mandamus ordering Respondents to order a special election to fill the remainder of the unexpired Precinct 2 term, which election should be ordered to be held on May 2, 2026 or, in the alternative, as soon as possible. Plaintiffs further request any additional relief to which they may be justly entitled.

Respectfully submitted,



A handwritten signature in cursive script, appearing to read "Gerald Hijo", is written above a horizontal line.

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**CERTIFICATE OF COMPLIANCE**

Based on the word count provided by the computer program used to prepare this petition, below-signed counsel states that the number of words in the document is 11,801.

  
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**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document, along with any accompanying exhibits, has been served by eService on all counsel of record for Respondents on January 29, 2026.

  
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## ELECTION CODE

## TITLE 12. ELECTIONS TO FILL VACANCY IN OFFICE

## CHAPTER 201. DETERMINATION OF AND ELECTION TO FILL VACANCY

## SUBCHAPTER A. RESIGNING OR DECLINING OFFICE

Sec. 201.001. RESIGNING OR DECLINING OFFICE. (a) To be effective, a public officer's resignation or an officer-elect's declination must be in writing and signed by the officer or officer-elect and delivered to the appropriate authority for acting on the resignation or declination. The authority may not refuse to accept a resignation.

(b) If the authority to act on a resignation or declination is a body, the resignation or declination may be delivered to the presiding officer of the body or to its clerk or secretary.

(c) An officer-elect who intends to qualify for the office but desires to resign at a subsequent date may submit a resignation in the same manner as an officer who has assumed office, and the vacancy may be filled in the same manner as if the resignation had been submitted after the officer-elect assumed office.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986. Amended by Acts 1989, 71st Leg., ch. 1187, Sec. 1, eff. Sept. 1, 1989.

Sec. 201.002. AUTHORITY TO ACT ON RESIGNATION OR DECLINATION. Unless otherwise provided by law, the authority to act on a public officer's resignation or an officer-elect's declination is the officer or body authorized to make an appointment or order a special election to fill a vacancy in the office.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

## SUBCHAPTER B. TIME VACANCY OCCURS

Sec. 201.021. TIME VACANCY OCCURS GENERALLY. For purposes of this title, a vacancy in office occurs at the time prescribed by this subchapter.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 201.022. DEATH. If an officer or officer-elect dies, a vacancy occurs on the date of death.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 201.023. RESIGNATION. If an officer submits a resignation, whether to be effective immediately or at a future date, a vacancy occurs on the date the resignation is accepted by the appropriate authority or on the eighth day after the date of its receipt by the authority, whichever is earlier.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986. Amended by Acts 1989, 71st Leg., ch. 1187, Sec. 2, eff. Sept. 1, 1989.

Sec. 201.024. REMOVAL. If an officer is removed from office by a court or other tribunal, a vacancy occurs on the date the judgment becomes final.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 201.025. ACCEPTANCE OF ANOTHER OFFICE. If an officer accepts another office and the two offices may not lawfully be held simultaneously, a vacancy in the first office occurs on the date the person qualifies for the other office.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 201.026. DECLARATION OF INELIGIBILITY. (a) If an officer or officer-elect is declared ineligible to hold the office by a judgment of a court or other tribunal, a vacancy occurs on the date the judgment becomes final.

(b) If an officer or officer-elect is declared ineligible to hold the office by an administrative authority, a vacancy occurs on the date the declaration is made.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 201.027. NEW OFFICE. If a new office is created, a vacancy occurs on the effective date of the Act of the legislature creating the office or on the date the order creating the office is adopted.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986. Amended by Acts 1993, 73rd Leg., ch. 728, Sec. 71, eff. Sept. 1, 1993.

Sec. 201.028. DECEASED OR INELIGIBLE CANDIDATE RECEIVING VOTE REQUIRED FOR ELECTION. If a deceased or ineligible candidate receives the vote required for election to an office, a vacancy occurs on the date the final canvass of the election is completed.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 201.029. DECLINATION OF OFFICER-ELECT. If an officer-elect declines to qualify for the office before assuming office for the term for which elected, a vacancy in the term occurs on the date the declination is delivered to the appropriate authority.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 201.030. VACANCY RESULTING FROM RECALL ELECTION. For cities conducting recall elections, a vacancy in the officer's office occurs on the date of the final canvass of a successful recall election.

Added by Acts 2021, 87th Leg., R.S., Ch. 711 (H.B. [3107](#)), Sec. 87, eff. September 1, 2021.

#### SUBCHAPTER C. SPECIAL ELECTION TO FILL VACANCY GENERALLY

Sec. 201.051. TIME FOR ORDERING ELECTION. (a) If a vacancy in office is to be filled by special election, the election shall be ordered as soon as practicable after the vacancy occurs, subject to Subsection (b).

(b) For a vacancy to be filled by a special election to be held on the date of the general election for state and county officers, the election shall be ordered not later than the 78th day before election day.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Amended by:

Acts 2005, 79th Leg., Ch. 1109 (H.B. [2339](#)), Sec. 26, eff. September 1, 2005.

Acts 2011, 82nd Leg., R.S., Ch. 1318 (S.B. [100](#)), Sec. 39, eff. September 1, 2011.

Sec. 201.052. DATE OF ELECTION. (a) Except as otherwise provided by this code, a special election to fill a vacancy shall be held on the first authorized uniform election date occurring on or after the 46th day after the date the election is ordered.

(b) If a law outside this code authorizes the holding of the election on a date earlier than the 46th day after the date of the order, the election shall be held on the first authorized uniform election date occurring on or after the earliest date that the election could be held under that law.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Amended by:

Acts 2013, 83rd Leg., R.S., Ch. 1178 (S.B. 910), Sec. 18, eff. September 1, 2013.

Acts 2015, 84th Leg., R.S., Ch. 84 (S.B. 1703), Sec. 27, eff. September 1, 2015.

Sec. 201.053. UNEXPIRED TERM AND FULL TERM FILLED SIMULTANEOUSLY.

(a) If, after the general election for an office for which a vacancy is filled by special election but before the succeeding full term begins, a vacancy occurs in both the unexpired portion of the current term and in the succeeding full term that was filled at the general election, the special election shall be ordered to fill only the full term.

(b) If any portion of the unexpired current term remains after the date the final canvass of the special election for the full term is completed, the person elected to the full term, if eligible to hold the unexpired current term, is considered to be elected to the remainder of the unexpired current term also and is entitled to qualify and assume office for the unexpired current term and the succeeding full term immediately on receiving a certificate of election. The certificate must recite that it is for both the unexpired current term and the full term.

(c) After qualifying for the unexpired current term, the person is not required to qualify again for the full term. If a bond is required, the amount of the bond for the unexpired current term and the full term is the same as for the full term.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986. Renumbered from Election Code Sec. 201.054 by Acts 1991, 72nd Leg., ch. 389, Sec. 4, eff. Sept. 1, 1991.

Sec. 201.054. FILING PERIOD FOR APPLICATION FOR PLACE ON BALLOT.

**RELATOR'S APPX 4**

(a) Except as provided by Subsection (f), a candidate's application for a place on a special election ballot must be filed not later than:

(1) 5 p.m. of the 62nd day before election day, if election day is on or after the 70th day after the date the election is ordered; or

(2) 5 p.m. of the 40th day before election day, if election day is on or after the 46th day and before the 70th day after the date the election is ordered.

(b) If a special election is to be held as an emergency election and a law outside this code prescribes a filing deadline, that deadline applies.

(c) The election order must state the filing deadline.

(d) An application may not be filed before the election is ordered.

(e) An application filed by mail is considered to be filed at the time of its receipt by the appropriate authority.

(f) For a special election to be held on the date of the general election for state and county officers, the filing deadline is 6 p.m. of the 75th day before election day.

(g) A declaration of write-in candidacy for a special election must be filed not later than the filing deadline prescribed by this section.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986. Renumbered from Election Code Sec. 201.055 by Acts 1991, 72nd Leg., ch. 389, Sec. 4, eff. Sept. 1, 1991.

Amended by:

Acts 2005, 79th Leg., Ch. 1109 (H.B. 2339), Sec. 27, eff. September 1, 2005.

Acts 2009, 81st Leg., R.S., Ch. 1235 (S.B. 1970), Sec. 19, eff. September 1, 2009.

Acts 2011, 82nd Leg., R.S., Ch. 1318 (S.B. 100), Sec. 40, eff. September 1, 2011.

Acts 2013, 83rd Leg., R.S., Ch. 1178 (S.B. 910), Sec. 19, eff. September 1, 2013.

Acts 2015, 84th Leg., R.S., Ch. 84 (S.B. 1703), Sec. 28, eff. September 1, 2015.

Acts 2017, 85th Leg., R.S., Ch. 476 (H.B. 2323), Sec. 1, eff. September 1, 2017.

## ELECTION CODE

## TITLE 12. ELECTIONS TO FILL VACANCY IN OFFICE

## CHAPTER 202. VACANCY IN OFFICE OF STATE OR COUNTY GOVERNMENT

Sec. 202.001. APPLICABILITY OF CHAPTER. This chapter applies to elective offices of the state and county governments except the offices of state senator and state representative.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 202.002. VACANCY FILLED AT GENERAL ELECTION. (a) If a vacancy occurs on or before the 74th day before the general election for state and county officers held in the next-to-last even-numbered year of a term of office, the remainder of the unexpired term shall be filled at the next general election for state and county officers, as provided by this chapter.

(b) If a vacancy occurs after the 74th day before a general election day, an election for the unexpired term may not be held at that general election. The appointment to fill the vacancy continues until the next succeeding general election and until a successor has been elected and has qualified for the office.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Amended by:

Acts 2005, 79th Leg., Ch. 1109 (H.B. [2339](#)), Sec. 28, eff. September 1, 2005.

Sec. 202.003. NEW OFFICE. (a) Subject to Subsection (b), an election for the first full term of an office for which no previous election has been held is governed by the same provisions as an election for the remainder of an unexpired term, and for that purpose, references in this chapter to an unexpired term include a full term in the case of those offices.

(b) If an Act of the legislature creating an office prescribes a date of creation that is later than the effective date of the Act, and if an authority authorized to create the office at an earlier date has not done so, the office shall appear on the ballot as follows:

(1) if the date of creation occurs in an even-numbered year, the office appears on the ballot in that even-numbered year;

(2) if the date of creation occurs on or before March 1 of an odd-numbered year, the office appears on the ballot in the preceding even-numbered year; and

(3) if the date of creation occurs after March 1 of an odd-numbered year, the office appears on the ballot in the subsequent even-numbered year.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986. Amended by Acts 1993, 73rd Leg., ch. 728, Sec. 72, eff. Sept. 1, 1993.

Sec. 202.004. NOMINATION BY PRIMARY ELECTION. (a) A political party's nominee for an unexpired term must be nominated by primary election if:

(1) the political party is making nominations by primary election for the general election in which the vacancy is to be filled; and

(2) the vacancy occurs on or before the fifth day before the date of the regular deadline for candidates to file applications for a place on the general primary ballot.

(b) If the vacancy occurs on or before the 10th day before the date of the regular deadline for candidates to file applications for a place on the general primary ballot, an application for the unexpired term must be filed by the regular filing deadline.

(c) If the vacancy occurs after the 10th day before the date of the regular filing deadline, an application for the unexpired term must be filed not later than 6 p.m. of the fifth day after the date of the regular filing deadline.

(d) The filing fee or petition requirements for a candidate for an unexpired term are the same as for a candidate for a full term.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986. Amended by Acts 1986, 69th Leg., 3rd C.S., ch. 14, Sec. 28, eff. Sept. 1, 1987.

Amended by:

Acts 2013, 83rd Leg., R.S., Ch. 589 (S.B. 904), Sec. 7, eff. September 1, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 1178 (S.B. 910), Sec. 20, eff. September 1, 2013.

Sec. 202.005. NOMINATION BY CONVENTION. A political party's nominee for an unexpired term must be nominated by the appropriate party convention

if:

(1) the political party is making nominations by convention for the general election in which the vacancy is to be filled; and

(2) the vacancy occurs on or before the fourth day before the date the convention convenes.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Sec. 202.006. NOMINATION BY EXECUTIVE COMMITTEE. (a) A political party's state, district, county, or precinct executive committee, as appropriate for the particular office, may nominate a candidate for the unexpired term if:

(1) in the case of a party holding a primary election, the vacancy occurs after the fifth day before the date of the regular deadline for candidates to file applications for a place on the ballot for the general primary election; or

(2) in the case of a party nominating by convention, the vacancy occurs after the fourth day before the date the convention having the power to make a nomination for the office convenes.

(b) The nominating procedure for an unexpired term under this section is the same as that provided by Subchapter B, Chapter 145, for filling a vacancy in a party's nomination, to the extent that it can be made applicable.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986. Amended by Acts 1986, 69th Leg., 3rd C.S., ch. 14, Sec. 29, eff. Sept. 1, 1987.

Amended by:

Acts 2015, 84th Leg., R.S., Ch. 84 (S.B. 1703), Sec. 29, eff. September 1, 2015.

Sec. 202.007. FILING DEADLINE FOR APPLICATION OF INDEPENDENT CANDIDATE. (a) If a vacancy occurs after runoff primary election day, an independent candidate for the unexpired term must file the application for a place on the ballot not later than 5 p.m. of the 30th day after the date the vacancy occurs or 5 p.m. of the 70th day before general election day, whichever is earlier.

(b) An application filed by mail is considered to be filed at the time of its receipt by the appropriate authority.

Acts 1985, 69th Leg., ch. 211, Sec. 1, eff. Jan. 1, 1986.

Amended by:

Acts 2005, 79th Leg., Ch. 1109 (H.B. [2339](#)), Sec. 29, eff. September 1, 2005.



# Fiscal Year 2026 **ADOPTED BUDGET**



**COUNTY OF HARRIS**



**ADOPTED ANNUAL BUDGET  
FISCAL YEAR 2026**

**OCTOBER 1, 2025 – SEPTEMBER 30, 2026**

**COMMISSIONERS COURT**

**Lina Hidalgo**

County Judge

**Rodney Ellis**

Commissioner,  
Precinct 1

**Tom S. Ramsey, P.E.**

Commissioner,  
Precinct 3

**Adrian Garcia**

Commissioner,  
Precinct 2

**Lesley Briones**

Commissioner,  
Precinct 4

**PREPARED BY THE OFFICES OF COUNTY ADMINISTRATION AND  
MANAGEMENT AND BUDGET**

Jesse Dickerman, Interim-County Administrator  
Daniel Ramos, Budget Director

Current and former employees who contributed to the development of the FY26 Budget are listed below.

Adam Prosk	Hank Griffith	Mike Mattingly
Alex Triantaphyllis	Janet Gonzalez	Paige Abernathy
Amy Perez	Jason Coreas	Paul Fagin
Angela McClue	Jeff Jackson	Rhea Woodcock
Bhumit Shah	Jenniffer Rubio	Romeo Solis
Brianna Jenkins	Jimmel Aquino	Ronny Velez
Brooke Boyett	Jordan Frijas	Shain Carrizal
Chris Chu de León	Jorge Godinez	Sheronda Drew
Christopher Le	Kevin Seat	Tom Hargis
Deandre Prince	Lindsey Anderson	Tonya Mills
Dominic Lai	Lisa Lin	Traci Donatto
Eric Scott	Lucinda Silva	Wanwei Tang
Gloria Martinez	Melvic Degracia	William McGuinness

# Commissioners Court



**Lina Hidalgo**  
County Judge



**Rodney Ellis**  
Precinct 1



**Adrian Garcia**  
Precinct 2

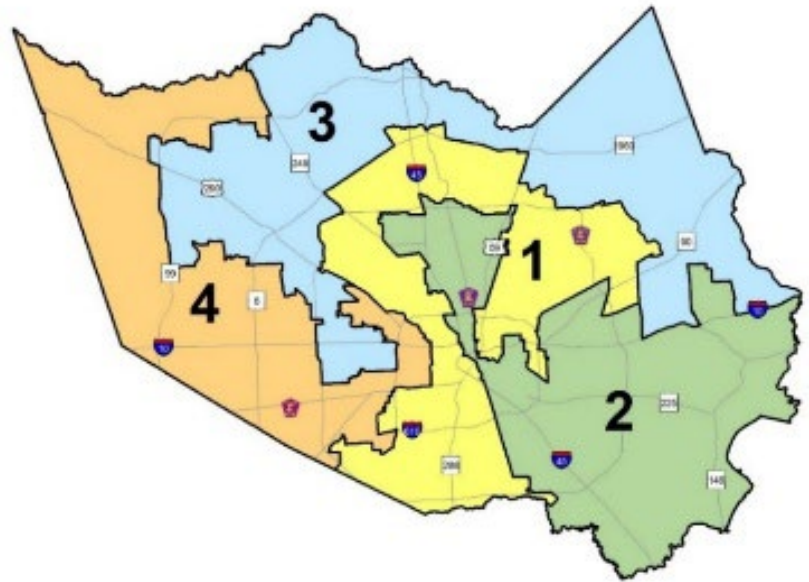


**Tom S. Ramsey, P.E.**  
Precinct 3



**Lesley Briones**  
Precinct 4

*Harris County Precincts*



## Message from the Budget Director

Honorable Judge and Commissioners:

I am pleased to present the **adopted** budget for Harris County, encompassing the General Fund, the Harris County Toll Road Authority (HCTRA), Harris County Hospital District, and the Harris County Flood Control District.

The budget is the culmination of thousands of hours of work by OMB, County departments, and Court staff. This upcoming fiscal year is particularly challenging. The high costs associated with reducing our persistent court backlog and jail population have been compounded by state-mandated revenue caps, creating substantial fiscal pressure.

In this budget, we endeavored to preserve services that demonstrate strong performance and align closely with the Commissioner Court-approved strategic plan. The budget proposes investments to achieve pay parity for law enforcement and sets aside funds to support pay parity for all Harris County employees. Commissioners Court also authorized the largest expansion of the District Attorney's Office in recent memory and approved a historic expansion of Flood Control's maintenance program, all while maintaining the strongest possible credit rating for local governments.

This budget reflects Harris County's continued commitment to strategic investment, sound financial management, and delivering high-impact services to our residents, even in the face of significant fiscal constraints.



**Daniel Ramos**  
Executive Director  
Harris County Office of Management and Budget

## **Distinguished Budget Presentation Award Winner**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Harris County for its annual budget presentation for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**Harris County  
Texas**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morill*

**Executive Director**

## Adopted Tax Rates for Fiscal Year 2026

On September 18, 2025, Commissioners Court adopted the Flood Control District tax rates for tax year 2025 which corresponds to County fiscal year 2026. Commissioners Court has not adopted the 2025 property tax rates for Harris County. For the purposes of this notice, the Harris County Budget property tax impact statement is based on the No New Revenue tax rate which is the highest rate possible for 2025. Property taxes related to both the Maintenance & Operations (M&O) and Debt Service (I&S) components for Harris County and Harris County Flood Control District are presented below to ensure compliance with Texas Local Government Code § 111.068, which requires select information to be presented in 18-point font.

### Harris County Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$37,778,611 which is a 1.5 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$48,037,598.

**The members of Commissioners Court voted on the budget as follows:**

FOR: Commissioner Adrian Garcia, Commissioner Lesley Briones, Commissioner Tom S. Ramsey, P.E.

AGAINST: Judge Lina Hidalgo, Commissioner Rodney Ellis

**Harris County property tax rates per \$100 of taxable value for the preceding and current years:**

	2024 Adopted	2025 Adopted	2025 No New Revenue	2025 Voter Approval
Maintenance & Operations (M&O)	\$0.33454	--	\$0.33483	\$0.33360
Debt Service (I&S)	\$0.05075	--	\$0.04676	\$0.04676
<b>Total Tax Rate</b>	<b>\$0.38529</b>	--	<b>\$0.38159</b>	<b>\$0.38036</b>

The total amount of Harris County Debt Obligations secured by property taxes, as defined by Texas Government Code section 1201.002, is \$2,618,434,736.

## Harris County Flood Control District Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$17,115,352 which is a 5.4 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$6,251,598.

**The members of Commissioners Court voted on the budget as follows:**

FOR: Judge Lina Hidalgo, Commissioner Rodney Ellis, Commissioner Adrian Garcia, Commissioner Tom S. Ramsey, P.E., Commissioner Lesley Briones

AGAINST: none

**Harris County Flood Control District property tax rates per \$100 of taxable value for the preceding and current years:**

	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2025 No New Revenue</b>	<b>2025 Voter Approval</b>
Maintenance & Operations (M&O)	\$0.03774	\$0.03826	\$0.03641	\$0.03826
Debt Service (I&S)	\$0.01123	\$0.01140	\$0.01140	\$0.01140
<b>Total Tax Rate</b>	<b>\$0.04897</b>	<b>\$0.04966</b>	<b>\$0.04781</b>	<b>\$0.04966</b>

The total amount of Harris County Flood Control District Debt Obligations secured by property taxes, as defined by Texas Government Code section 1201.002, is \$958,695,000.

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# Overview of Harris County

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## County Government

Harris County is a political subdivision of the State of Texas, and Commissioners Court is the governing body of the County. It is composed of the County Judge elected from the County at large, and four Commissioners, each elected from separate County precincts, all elected for four-year terms. The County Judge is the presiding officer of Commissioners Court. Within Harris County government, there are 87 operating departments, each with an elected official or appointed department head.

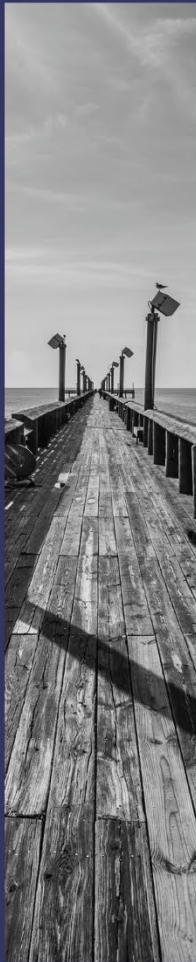
In August 2021, the Office of County Administration was created by Commissioners Court to provide day-to-day oversight of County government, as well as coordination with all County elected officials. Some of the agencies with an appointed department head, which previously reported to Commissioners Court, now report through the County Administrator. The County Administrator, who also serves as the County Budget Officer, works to implement goals and policies set by Commissioners Court.

By statute, each year the County Budget Officer must propose a budget, and Commissioners Court must approve a budget. The budget appropriates funds to County departments, affiliated agencies, and specific reserve accounts. The budget is a vital policy document that sets priorities for the coming year.

Commissioners Court must approve budgets for the following funds and departments in advance of the next fiscal year, which are covered in this Volume I Budget Book:

- General Fund (including the Public Improvement Contingency Fund and mobility transfers from HCTRA)
- Harris County Toll Road Authority (HCTRA)
- Harris County Flood Control District

Finally, though operations are managed by an appointed board, Commissioners Court also approves the budget for the Hospital District dba Harris Health System (HHS).

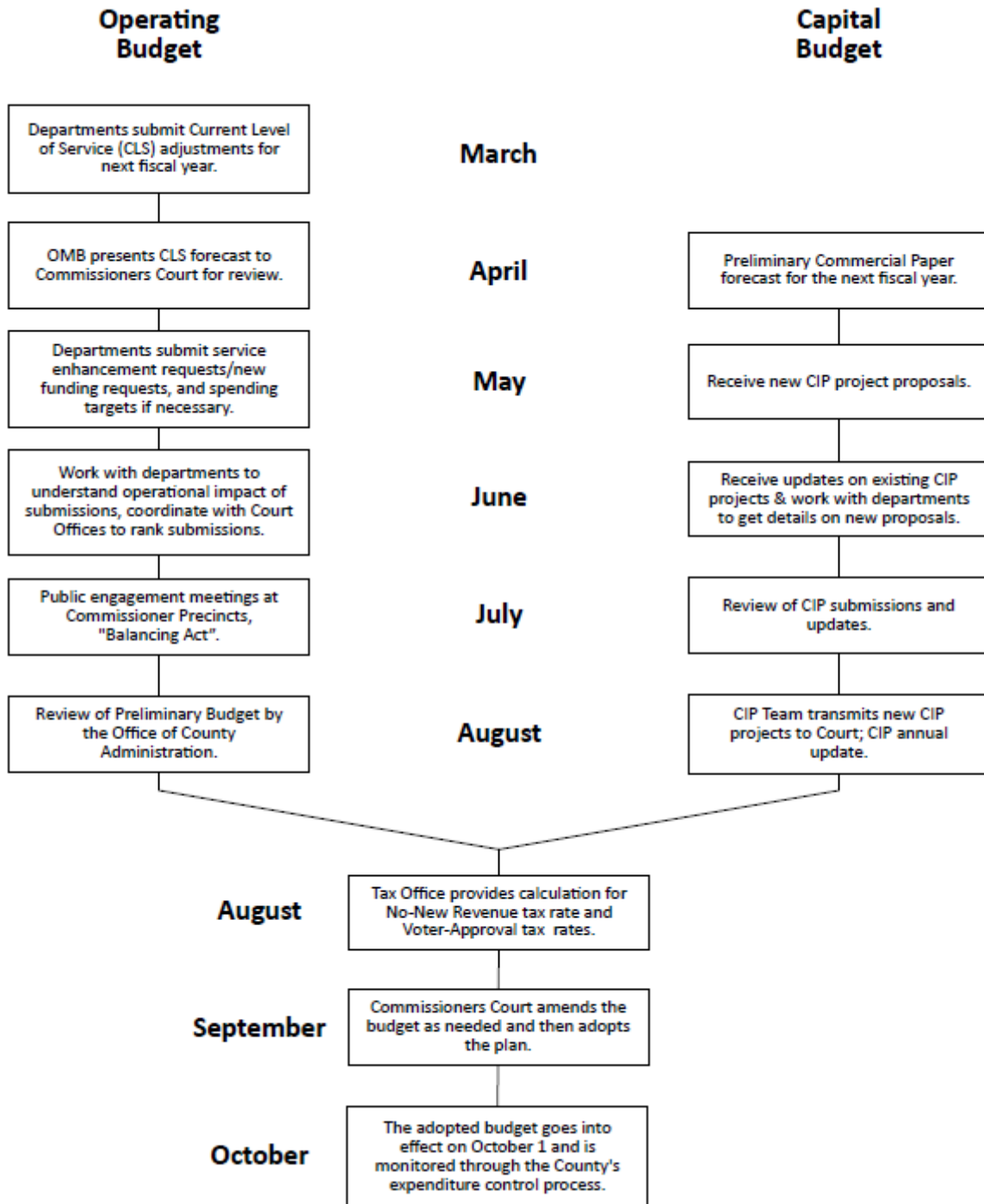


# Budget Process and Policies

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### Budget Process Timeline

The budget process timeline below outlines the budget cycle for the fiscal year. The key dates below identify decision points for departments and Commissioners Court, for both the operating and capital budgets.



## Outcome Budgeting

In late 2020, with support from Commissioners Court, OMB embarked on a redesign of the County's budget process. Previously, decision-makers looked at historical spending and focused on the topline allocation to a department or agency. This process emphasized past allocations over present performance and did not make clear the connection between funding choices and community outcomes.

The County's new approach, *outcome budgeting*, reorients the budget process around the actual programs and services provided. In outcome budgeting, decision-makers no longer need to rely on topline allocations as a proxy for real data about what the County is doing for its constituents. They can ask directly: "What is the community impact of our services? And at what level should they be funded?"

In the FY24 budget cycle, the Commissioners Court formulated Goal Area Committees (GACs) that met with individual departments using Department Progress Meetings (DPMs) to understand strategic priorities and service delivery. The services and program structure served as the basis for ongoing conversations with departments on spend, performance, and resource needs for service efficiency.

## Strategic Plan

Outcome budgeting, like all budget processes, is an exercise in prioritization. To guide this process, in October 2023 Commissioners Court launched the County's first-ever countywide strategic planning process to increase alignment between the County budget and Court's priorities and to better guide the work of County departments and partners. Commissioners Court approved a strategic framework on April 23, 2024, and the full Harris County Strategic [Plan](#) on October 29, 2024. The plan includes Harris County's vision, purpose, and guiding principles; six goals, 23 objectives, and 83 initiatives; and a wide range of metrics for tracking the state of Harris County as a community and the progress of our efforts.

The strategic planning process was informed by one-on-one meetings with each Commissioners Court member, a special meeting of Commissioners Court held on April 1, 2024, numerous workshops and meetings with the Strategic Planning Committee—which consists of representatives from each Commissioners Court office—multiple meetings with and other feedback from leaders of departments reporting to the Office of County Administration (OCA), workshops with "County Champions" from various County departments, a community survey, a County employee survey, charettes (collaborative community planning work sessions involving community stakeholder individuals and organizations) hosted individually by each member of Commissioners Court, and workgroup sessions with subject matter experts for each of the six strategic goal topics.

The strategic plan's objectives and initiatives represent key priorities, and the plan does not include everything the County does in general or must do specifically to achieve the stated goals. Work by County departments that is not included in the strategic plan will continue to be funded as appropriate and tracked for performance improvement and prioritization purposes. The

strategic plan is a living document and is intended to adapt and evolve over time to address emerging issues and changes in circumstances.

The Goals and Objectives in the Strategic Plan are listed below. For information on all 83 Strategic Initiatives and the many metrics associated with each Strategic Goal and Objective, please refer to the [Strategic Plan](#).

---

**Goal 1: Make Harris County safer and more just**

- Objective A: Reduce violent crime across the County
- Objective B: Reduce criminal legal system exposure that does not advance public safety
- Objective C: Improve safety and health conditions in the jail
- Objective D: Reduce racial, ethnic, and economic disparities in the criminal legal system
- Objective E: Increase efficiency across the legal system

---

**Goal 2: Connect our community with safe, reliable, equitably distributed, and well-maintained infrastructure**

- Objective F: Ensure safety and security for all using the county's transportation network in alignment with the County's Vision Zero plan
- Objective G: Expand and optimize multimodal transportation options
- Objective H: Improve the condition and resilience of County transportation, flood control, and other infrastructure
- Objective I: Increase access to safe, clean, and enjoyable green space

---

**Goal 3: Make our economy more inclusive**

- Objective J: Grow the number and size of MWBEs
- Objective K: Provide workers with training and other supports (e.g. child care) to participate fully in the local economy
- Objective L: Foster more living-wage jobs that ensure worker safety, benefits, and stability across all educational levels
- Objective M: Ensure that Harris County remains the best place in the region to start and grow a business, with a focus on equitable economic growth

---

**Goal 4: Improve physical and mental health outcomes across all communities**

- Objective N: Improve the health behaviors of community members
- Objective O: Increase access to quality health care, including preventive and behavioral health
- Objective P: Improve children's health outcomes

---

**Goal 5: Minimize the impact of climate change and disasters**

- Objective Q: Encourage residents, businesses, and public entities to significantly reduce their environmental footprint for the health of our region
- Objective R: Enhance disaster preparedness, response, recovery, and resiliency
- Objective S: Equitably reduce the health, economic, and other impacts of climate change and disasters
- Objective T: Reduce GHG emissions from County operations by 40% by 2030

---

**Goal 6: Help residents achieve housing stability**

- Objective U: Build and preserve affordable housing, particularly for low-income families
- Objective V: Reduce eviction and foreclosure rates among residents
- Objective W: Transition people experiencing homelessness into permanent supportive housing

### Programs and Services

Harris County seeks to improve Strategic Objectives and execute Strategic Initiatives through its programs and services. Historically, these activities have been difficult to evaluate: the County lacked a standardized catalogue of programs and services and did not track costs consistently at the program and service level. This year OMB worked with departments to create a standardized catalogue, defining services as an amenity, or set of amenities that addresses a specific community or governmental problem. A service should have an identifiable “customer” and a specific strategy to make them better off. Services are bundled together to form a *program*, a collection of services that work together to provide a community benefit. Altogether, OMB has catalogued over 700 services and 300 programs, described further in Volume II – Department Detail. An illustrative example of programs and services are listed below.

Program	Service
<b>Administration and Support Services</b>	Financial Services
	Human Resources
	IT
	Communications
	Case Management
<b>Bail Hearing</b>	Bail Hearing
<b>Holistic Defense Services</b>	Holistic Defense Services

### Performance Measures

To better understand if a department is achieving its objectives, or if progress is being made related to Commissioners Court Strategic Objectives and Initiatives, departments have developed performance measures to track results at the service, program, and department levels. The multi-level approach allows the County to evaluate operational performance, program objectives, and overall department performance.

Each performance measure will fall into one of three categories:

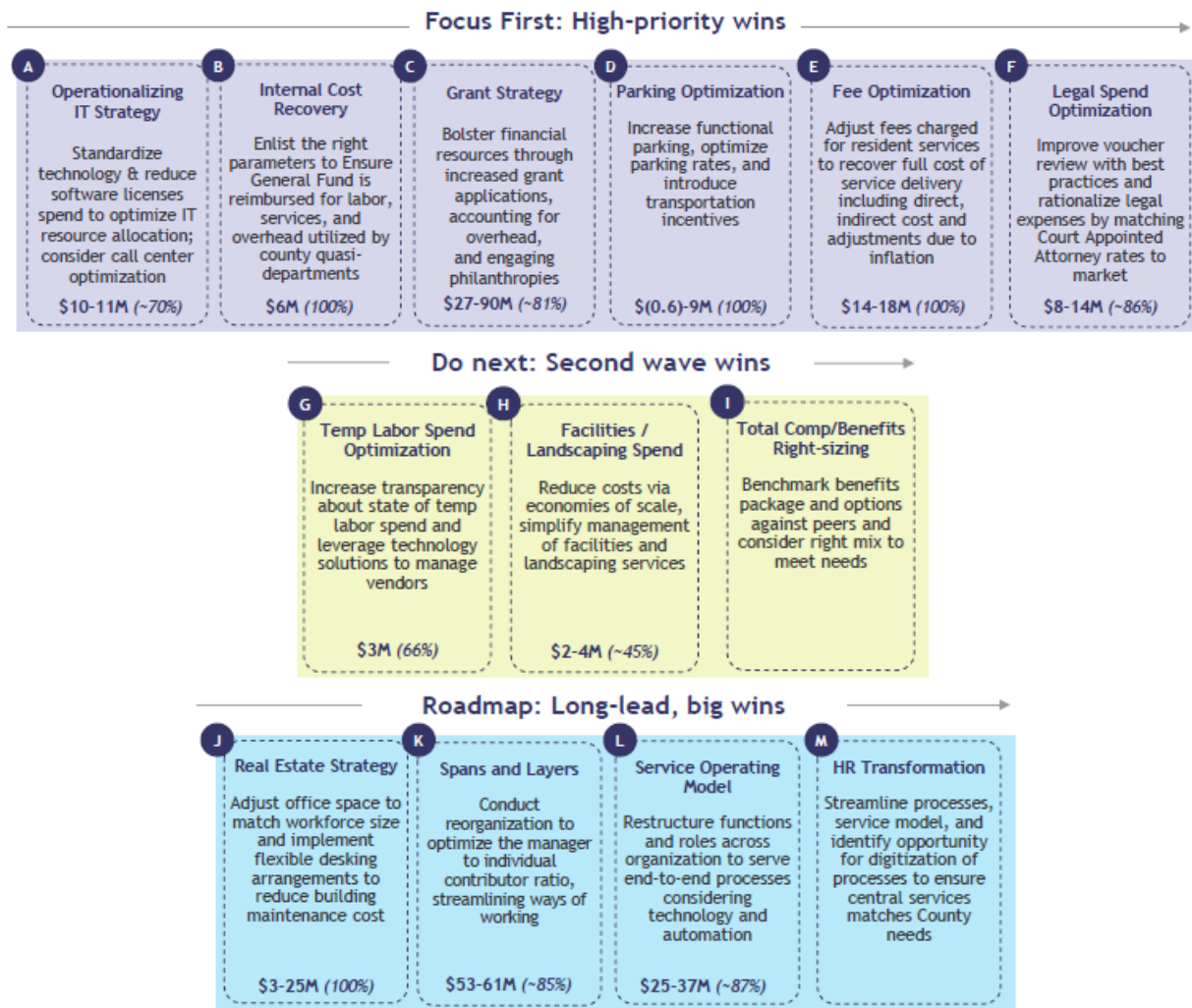
- How much did we do? These measures typically capture the quantity of work received or performed.
- How well did we do it? These measures typically capture the quality of the work performed.
- Is anyone better off? These measures describe the net effect on the community and typically require the most thought.

The County has made significant progress in the curation of performance measures and creating a consistent cadence of data reporting every quarter, however, this is an iterative process. As departments continue to align departmental strategic priorities with services provided and get better visibility into their data, there will be changes to the measures provided.

### Five-Year Financial Plan

In anticipation of potential future budget shortfalls caused by rising cost inflation, higher spending, and state revenue caps, OMB commissioned a study to prepare a five-year financial plan. The study was completed in May 2024. The study found that planned spending for the upcoming year exceeds new revenue and, unless action is taken, General Fund spending will exceed total available resources within the next five years.

The study also identified opportunities to reduce costs and increase revenue, primarily focusing on those departments reporting to the Office of County Administration. Below is a summary of the opportunities identified and the potential financial impact for the County including the portion of the impact that affects the General Fund shown in parenthesis.



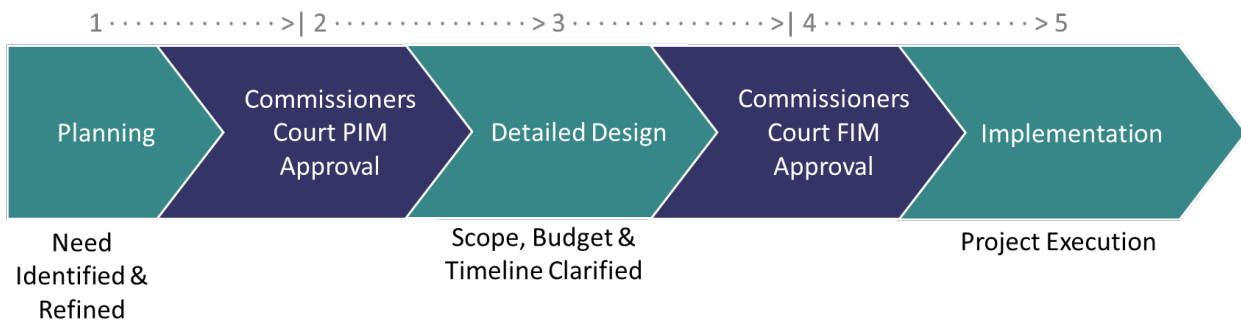
Some opportunities are relatively easy to achieve while others will require substantial time and effort to realize the identified financial gains. For budget purposes, OMB is assuming the following \$26.3M of enhancements/savings will be realized in FY2025. In FY26, the budget includes an additional \$16.6M in 5-year Financial Plan options. These figures are estimates that have been further refined and discussed in the Revenue Section of this report.

5-Year Plan Options Assumed in the FY2026 Budget		\$M
<b>Revenue Enhancements</b>		
Engineering permit fee increases		0.8
Increase Constable Fees of Office (primarily eviction-related fees)		2.0
Harris County 9-1-1 Reimbursement		1.5
Parking Fees		1.5
Grants Indirect		2.0
Higher recovery of indirect support costs from grants		2.0
<b>Subtotal – Revenue Enhancements</b>		<b>9.8</b>
<b>Expense Reduction</b>		
Laptop standardization		6.0
<b>FY26 Total Revenue Enhancements + Expense Reductions</b>		<b>15.8</b>

### Capital Improvements Plan (CIP)

As part of the annual budget process, Harris County reassesses its capital improvement plans for facilities, information technology, capital equipment purchases, flood risk reduction, transportation, and other areas. Some operating budget requests may also be included in this program, if OMB determines that they are better addressed through CIP projects. Most precinct-led CIP projects, including precinct road and park projects funded with voted debt authorization, are not managed by OMB and are not reflected in the CIP section of the Budget Book.

The capital project development process aims to increase transparency and standardization and to ensure that capital resources are allocated in alignment with County goals and objectives. The plan shown in later sections includes the use of mobility funds, debt funds, grant funds, and other capital project funds necessary to support capital projects over the next fiscal year.



## Basis of Budgeting

The County's accounting records for governmental fund types and agency funds are maintained on a modified accrual basis. Revenues are recorded when available and measurable, and expenditures are recorded when the services or goods are received, and the liabilities are incurred. Encumbrances are recorded during the year. Property tax revenues are subject to accrual and are considered available to the extent collected within 60 days after the end of the fiscal year. Proprietary/internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when incurred.

Harris County budgets are developed on a cash basis. Revenues are typically recognized only when collected and expenditures are recognized when paid. Under State law, the budget cannot be exceeded in any expenditure group. In addition, the total of the budgets for the General Fund and certain Special Revenue Funds cannot be increased once the budgets are adopted unless certified by the County Auditor and approved by Commissioners Court.

Appropriations in the Capital Improvements Plan and Grant Funds are made on a project basis rather than on an annual basis and are normally carried forward until the projects are completed. On a case-by-case basis, other appropriations may be carried forward into a subsequent fiscal year: for example, for a one-time, multi-year program, or to cover an out-of-the-ordinary encumbrance related to the prior fiscal year.

## Budget Controls

Under Texas statute, the County Auditor is responsible for assuring that the County complies with the limitations set forth in the budget. The primary level of budget control is the department. While the budget now contains figures at the program and service level, these more specific budgets will not be binding and may be slightly modified within a department as the Adopted Budget is uploaded into PeopleSoft. The County Auditor implements policies and procedures to assure that departments do not exceed their annual budget allocations. Departments cannot issue new purchase orders unless they have an unused budget sufficient to pay the purchase order. In addition, the Auditor's Office creates a payroll encumbrance equal to the projected payroll for the remainder of the fiscal year.

### Automated Certificate of eService

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Jerad Najvar on behalf of Jerad Najvar

Bar No. 24068079

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Envelope ID: 110650971

Filing Code Description: Original Proceeding Petition

Filing Description: Original Proceeding Petition

Status as of 1/30/2026 10:50 AM CST

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