

By: Thompson of Brazoria

H.B. No. 2714

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the authority of the officer or employee designated by
3 the governing body of a municipality to calculate certain ad
4 valorem tax rates of the municipality to recalculate those rates.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 26.013, Tax Code, is amended by adding
7 Subsection (a-1) to read as follows:

8 (a-1) For purposes of this section, a voter-approval tax
9 rate that is recalculated under Section 26.04(c-3) is the taxing
10 unit's voter-approval tax rate in the applicable preceding tax
11 year.

12 SECTION 2. Section 26.04, Tax Code, is amended by adding
13 Subsection (c-3) and amending Subsections (d-1), (d-2), and (d-3)
14 to read as follows:

15 (c-3) Notwithstanding any other provision of this chapter,
16 the officer or employee designated by the governing body of a
17 municipality to calculate the municipality's no-new-revenue tax
18 rate and voter-approval tax rate for a tax year under Subsection
19 (c-2) may recalculate those rates for that tax year after the
20 municipality receives the certified appraisal roll.

21 (d-1) The designated officer or employee shall use the tax
22 rate calculation forms prescribed by the comptroller under Section
23 5.07 in calculating or recalculating the no-new-revenue tax rate
24 and the voter-approval tax rate.

1 (d-2) The designated officer or employee may not submit the
2 no-new-revenue tax rate and the voter-approval tax rate to the
3 governing body of the taxing unit and the taxing unit may not adopt
4 a tax rate until the designated officer or employee certifies on the
5 tax rate calculation forms that the designated officer or employee
6 has accurately calculated the tax rates and has used values that are
7 the same as the values shown in the taxing unit's certified
8 appraisal roll in performing the calculations. The designated
9 officer or employee shall make the same certification required by
10 this subsection on the tax rate calculation forms used to
11 recalculate the tax rates under Subsection (c-3).

12 (d-3) As soon as practicable after the designated officer or
13 employee calculates or recalculates the no-new-revenue tax rate and
14 the voter-approval tax rate of the taxing unit, the designated
15 officer or employee shall submit the tax rate calculation forms
16 used in calculating or recalculating the rates to the county
17 assessor-collector for each county in which all or part of the
18 territory of the taxing unit is located.

19 SECTION 3. Section 26.16(d-1), Tax Code, is amended to read
20 as follows:

21 (d-1) In addition to posting the information described by
22 Subsection (a), the county assessor-collector shall post on the
23 Internet website of the county for each taxing unit all or part of
24 the territory of which is located in the county:

25 (1) the tax rate calculation forms used by the
26 designated officer or employee of each taxing unit to calculate or
27 recalculate the no-new-revenue and voter-approval tax rates of the

1 taxing unit for the most recent five tax years beginning with the
2 2020 tax year, as certified by the designated officer or employee
3 under Section 26.04(d-2); and

4 (2) the name and official contact information for each
5 member of the governing body of the taxing unit.

6 SECTION 4. Section 26.17(e), Tax Code, is amended to read as
7 follows:

8 (e) The officer or employee designated by the governing body
9 of each taxing unit in which the property is located to calculate
10 the no-new-revenue tax rate and the voter-approval tax rate for the
11 taxing unit must electronically incorporate into the database:

12 (1) the information described by Subsections (b)(5),
13 (6), (7), (12), and (13), as applicable, as the information becomes
14 available; ~~and~~

15 (2) the tax rate calculation forms prepared under
16 Section 26.04(d-1) at the same time the designated officer or
17 employee submits the tax rates to the governing body of the taxing
18 unit under Section 26.04(e); and

19 (3) the tax rate calculation forms prepared under
20 Section 26.04(c-3) as soon as practicable after certifying the
21 forms.

22 SECTION 5. This Act takes effect September 1, 2023.