

1-1 By: Parker S.B. No. 1916
 1-2 (In the Senate - Filed March 8, 2023; March 20, 2023, read
 1-3 first time and referred to Committee on Local Government;
 1-4 May 3, 2023, reported favorably by the following vote: Yeas 8,
 1-5 Nays 0, one present not voting; May 3, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10				X
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to publication of public improvement district service
 1-20 plans and assessments on certain public Internet websites.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 372.013, Local Government Code, is
 1-23 amended by adding Subsection (f) to read as follows:

1-24 (f) Not later than the seventh day after the date the
 1-25 governing body of a municipality or county approves, amends, or
 1-26 updates a service plan, the municipality or county shall post a copy
 1-27 of the service plan, including a copy of the notice form required by
 1-28 Section 5.014, Property Code, on the Internet website maintained or
 1-29 used by the municipality or county for the purposes of Section
 1-30 26.18, Tax Code.

1-31 SECTION 2. The heading to Section 372.016, Local Government
 1-32 Code, is amended to read as follows:

1-33 Sec. 372.016. PROPOSED ASSESSMENT ROLL.

1-34 SECTION 3. Section 372.016(c), Local Government Code, is
 1-35 amended to read as follows:

1-36 (c) When the proposed assessment roll is filed under
 1-37 Subsection (b), the municipal secretary or other officer shall mail
 1-38 to the owners of property liable for assessment a notice of the
 1-39 hearing. The notice must contain the information required by
 1-40 Subsection (b) and the secretary or other officer shall mail the
 1-41 notice to the last known address of the property owner. The failure
 1-42 of a property owner to receive notice does not invalidate the
 1-43 proceeding.

1-44 SECTION 4. Section 372.017, Local Government Code, is
 1-45 amended by adding Subsections (c), (d), and (e) to read as follows:

1-46 (c) Not later than the seventh day after the date the
 1-47 governing body levies an assessment under Subsection (b), the
 1-48 governing body shall submit the assessment roll for each public
 1-49 improvement district established under this chapter to each
 1-50 appraisal district in which property subject to assessment under
 1-51 the public improvement district is located. The assessment roll
 1-52 must state:

- 1-53 (1) the total assessment levied against each parcel of
- 1-54 land in the improvement district under Subsection (b);
- 1-55 (2) the amount of the annual assessment; and
- 1-56 (3) the amount of each periodic installment, if
- 1-57 applicable.

1-58 (d) The governing body shall submit an updated assessment
 1-59 roll for each public improvement district established under this
 1-60 chapter to each appraisal district in which property subject to
 1-61 assessment under the public improvement district is located not

2-1 later than the seventh day after the date the governing body makes:
2-2 (1) a supplemental assessment under Section 372.019;
2-3 or
2-4 (2) a reassessment or new assessment under Section
2-5 372.020.
2-6 (e) An assessment roll submitted to an appraisal district
2-7 under this section must be in an electronic format capable of being
2-8 electronically incorporated into the property tax database
2-9 maintained by each appraisal district under Section 26.17, Tax
2-10 Code.
2-11 SECTION 5. Section 26.17(b), Tax Code, is amended to read as
2-12 follows:
2-13 (b) The database must include, with respect to each property
2-14 listed on the appraisal roll for the appraisal district:
2-15 (1) the property's identification number;
2-16 (2) the property's market value;
2-17 (3) the property's taxable value;
2-18 (4) the name of each taxing unit in which the property
2-19 is located;
2-20 (5) for each taxing unit other than a school district
2-21 in which the property is located:
2-22 (A) the no-new-revenue tax rate; and
2-23 (B) the voter-approval tax rate;
2-24 (6) for each school district in which the property is
2-25 located:
2-26 (A) the tax rate that would maintain the same
2-27 amount of state and local revenue per weighted student that the
2-28 district received in the school year beginning in the preceding tax
2-29 year; and
2-30 (B) the voter-approval tax rate;
2-31 (7) the tax rate proposed by the governing body of each
2-32 taxing unit in which the property is located;
2-33 (8) for each taxing unit other than a school district
2-34 in which the property is located, the taxes that would be imposed on
2-35 the property if the taxing unit adopted a tax rate equal to:
2-36 (A) the no-new-revenue tax rate; and
2-37 (B) the proposed tax rate;
2-38 (9) for each school district in which the property is
2-39 located, the taxes that would be imposed on the property if the
2-40 district adopted a tax rate equal to:
2-41 (A) the tax rate that would maintain the same
2-42 amount of state and local revenue per weighted student that the
2-43 district received in the school year beginning in the preceding tax
2-44 year; and
2-45 (B) the proposed tax rate;
2-46 (10) for each taxing unit other than a school district
2-47 in which the property is located, the difference between the amount
2-48 calculated under Subdivision (8)(A) and the amount calculated under
2-49 Subdivision (8)(B);
2-50 (11) for each school district in which the property is
2-51 located, the difference between the amount calculated under
2-52 Subdivision (9)(A) and the amount calculated under Subdivision
2-53 (9)(B);
2-54 (12) the date, time, and location of the public
2-55 hearing, if applicable, on the proposed tax rate to be held by the
2-56 governing body of each taxing unit in which the property is located;
2-57 (13) the date, time, and location of the public
2-58 meeting, if applicable, at which the tax rate will be adopted to be
2-59 held by the governing body of each taxing unit in which the property
2-60 is located; ~~and~~
2-61 (14) for each taxing unit in which the property is
2-62 located, an e-mail address at which the taxing unit is capable of
2-63 receiving written comments regarding the proposed tax rate of the
2-64 taxing unit; and
2-65 (15) for each public improvement district established
2-66 under Chapter 372 or 382, Local Government Code, in which the
2-67 property is located:
2-68 (A) the name of the district;
2-69 (B) the total assessment levied against the

3-1 property by the district;
3-2 (C) the amount of the annual assessment levied
3-3 against the property by the district; and
3-4 (D) if applicable, the amount of each periodic
3-5 installment levied against the property by the district.
3-6 SECTION 6. This Act takes effect January 1, 2024.

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