

## **BILL ANALYSIS**

S.B. 567  
By: Deuell  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, a newspaper notice of a public meeting to discuss a proposed budget and tax rate will reflect only the intentions of a tax rate and taxpayers may be misled into thinking their taxes will not be increased. When they receive the tax bill, it is too late. This is a "truth and advertising bill."

S.B. 567 provides accurate and useful notices to taxpayers regarding tax rates, budgets, and appraisal increases, and allows taxpayers to interact at the appropriate time with the budget process at meetings of taxing entities such as cities, counties, and school boards.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 567 provides that a notice of public hearing required under this section is on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year, rather than year, by a certain percent. The bill sets forth specific information which must be included in the notice.

The bill requires that a notice of public meeting to discuss and adopt the budget and the proposed tax rate contain a section entitled "Comparison of Proposed Budget with Last Year's Budget," which must contain specific information and a section entitled "Total Appraised Value and Total Taxable Value," which must contain specific information.

### **EFFECTIVE DATE**

Upon passage, or, if the Act does not receive the necessary vote, the Act takes effect September 1, 2005.