

By: Kent

H.B. No. 4035

A BILL TO BE ENTITLED

AN ACT

relating to the adoption by a school district of a budget and an ad valorem tax rate.

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

SECTION 1. Section 26.01(e), Tax Code, is amended to read as follows:

(e) Except as provided by Subsection (f), by March 31 [~~June 7~~], the chief appraiser shall prepare and certify to the assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit. The chief appraiser shall assist each county, municipality, and school district in determining values of property in that taxing unit for the taxing unit's budgetary purposes.

SECTION 2. Section 26.05, Tax Code, is amended by adding Subsection (g) to read as follows:

(g) Notwithstanding Subsection (a), the governing body of a school district that elects to adopt a tax rate before the adoption of a budget for the fiscal year that begins in the current tax year may adopt a tax rate for the current tax year before receipt of the certified appraisal roll for the school district if the chief appraiser of the appraisal district in which the school district participates has certified to the assessor for the school district an estimate of the taxable value of property in the school district as provided by Section 26.01(e). If a school district adopts a tax

1 rate under this subsection, the effective tax rate and the rollback
2 tax rate of the district shall be calculated based on the certified
3 estimate of taxable value.

4 SECTION 3. Section 44.004, Education Code, is amended by
5 amending Subsection (h) and adding Subsection (j) to read as
6 follows:

7 (h) Notwithstanding any other provision of this section, a
8 school district with a fiscal year beginning July 1 may use the
9 certified estimate of the taxable value of district property
10 required by Section 26.01(e) [~~26.01(d)~~], Tax Code, in preparing the
11 notice required by this section if the district does not receive on
12 or before June 7 the certified appraisal roll for the district
13 required by Section 26.01(a), Tax Code.

14 (j) Notwithstanding Subsections (g), (h), and (i), a school
15 district may adopt a budget after the district adopts a tax rate for
16 the tax year in which the fiscal year covered by the budget begins
17 if the district elects to adopt a tax rate before receiving the
18 certified appraisal roll for the district as provided by Section
19 26.05(g). If a school district elects to adopt a tax rate before
20 adopting a budget, the district must publish notice and hold a
21 meeting for the purpose of discussing the proposed tax rate as
22 provided by this section. Following adoption of the tax rate, the
23 district must publish notice and hold another public meeting before
24 the district may adopt a budget. The comptroller shall prescribe
25 the language and format to be used in the notices. The school
26 district may use the certified estimate of taxable value in
27 preparing a notice under this subsection.

1 SECTION 4. Section 3.005, Election Code, is amended by
2 amending Subsection (a) and adding Subsection (d) to read as
3 follows:

4 (a) Except as provided by Subsections [~~Subsection~~] (c) and
5 (d), an election ordered by an authority of a political subdivision
6 shall be ordered not later than the 62nd day before election day.

7 (d) An election under Section 26.08, Tax Code, to ratify a
8 tax rate adopted by the governing body of a school district under
9 Section 26.05(g) of that code shall be ordered not later than the
10 30th day before election day.

11 SECTION 5. Section 4.008, Election Code, is amended to read
12 as follows:

13 Sec. 4.008. NOTICE TO COUNTY CLERK. (a) Except as
14 provided by Subsection (b), the [~~The~~] governing body of a political
15 subdivision, other than a county, that orders an election shall
16 deliver notice of the election to the county clerk of each county in
17 which the political subdivision is located not later than the 60th
18 day before election day.

19 (b) The governing body of a school district that orders an
20 election under Section 26.08, Tax Code, to ratify an ad valorem tax
21 rate adopted by the governing body under Section 26.05(g) of that
22 code shall deliver notice of the election to the county clerk of
23 each county in which the school district is located not later than
24 the 30th day before election day.

25 SECTION 6. This Act applies only to ad valorem taxes imposed
26 for a tax year beginning on or after the effective date of this Act.

27 SECTION 7. This Act takes effect January 1, 2010.