By: Ogden   S.B. No. 1024

A BILL TO BE ENTITLED

1   AN ACT

2   relating to authority of a school district to mail a tax bill with

3   an adopted rate that is higher than the district's rollback tax rate

4   before the date of a rollback election.

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

6   SECTION 1.   Section 26.08, Tax Code, is amended by adding

7   Subsections (d-1) and (d-2) to read as follows:

8   (d-1)   If, after tax bills for the school district have been

9   mailed, a proposition to approve the school district's adopted tax

10 rate is not approved by the voters of the district at an election

11 held under this section, on subsequent adoption of a new tax rate by

12 the governing body of the district, the assessor for the school

13 shall prepare and mail corrected tax bills.   The assessor shall

14 include with each bill a brief explanation of the reason for and

15 effect of the corrected bill.   The date on which the taxes become

16 delinquent for the year is extended by a number of days equal to the

17 number of days between the date the first tax bills were sent and

18 the date the corrected tax bills were sent.

19   (d-2)   If a property owner pays taxes calculated using the

20 originally adopted tax rate of the school district and the

21 proposition to approve the adopted tax rate is not approved by

22 voters, the school district shall refund the difference between the

23 amount of taxes paid and the amount due under the subsequently

24 adopted rate if the difference between the amount of taxes paid and

1 the amount due under the subsequent rate is $1 or more. If the

2 difference between the amount of taxes paid and the amount due under

3 the subsequent rate is less than $1, the school district shall

4 refund the difference on request of the taxpayer. An application

5 for a refund of less than $1 must be made within 90 days after the

6 date the refund becomes due or the taxpayer forfeits the right to

7 the refund.

8   SECTION 2. This Act takes effect September 1, 2009.