

By: Ogden

S.B. No. 1024

A BILL TO BE ENTITLED

AN ACT

1  
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.