

By: Paxton

H.B. No. 2216

A BILL TO BE ENTITLED

AN ACT

relating to the requirements of a county budget that raises more property taxes than in the previous year's budget.

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

SECTION 1. Section 111.008, Local Government Code, is amended by adding Subsection (d) to read as follows:

(d) An adopted budget that will require raising more revenue from property taxes than in the previous year must contain a cover page that includes:

(1) the following statement in 18-point or larger type: "This budget will raise more total property taxes than last year's budget by (insert total dollar amount of increase and percentage increase), and of that amount (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll) is tax revenue to be raised from new property added to the tax roll this year.";

(2) the record vote of each member of the commissioners court regarding:

(A) the adoption of the budget;

(B) the ratification of the property tax increase under Subsection (c); and

(C) the setting of the property tax rate for the current fiscal year; and

(3) the county property tax rates for the preceding

1 and current fiscal years, including:

2 (A) the adopted property tax rate;

3 (B) the effective tax rate;

4 (C) the effective maintenance and operations tax
5 rate; and

6 (D) the rollback tax rate.

7 SECTION 2. Section 111.009, Local Government Code, is
8 amended to read as follows:

9 Sec. 111.009. APPROVED BUDGET FILED WITH COUNTY CLERK:
10 POSTING ON INTERNET. On final approval of the budget by the
11 commissioners court, the court shall:

12 (1) file the budget with the county clerk; and

13 (2) if the county maintains an Internet website, take
14 action to ensure that:

15 (A) a copy of the budget is posted on the website;
16 and

17 (B) the record votes described by Section
18 111.008(d)(2) are posted on the website at least until the first
19 anniversary of the date the budget is adopted.

20 SECTION 3. Section 111.039, Local Government Code, is
21 amended by adding Subsection (d) to read as follows:

22 (d) An adopted budget that will require raising more revenue
23 from property taxes than in the previous year must contain a cover
24 page that includes:

25 (1) the following statement in 18-point or larger
26 type: "This budget will raise more total property taxes than last
27 year's budget by (insert total dollar amount of increase and

1 percentage increase), and of that amount (insert amount computed by
2 multiplying the proposed tax rate by the value of new property added
3 to the roll) is tax revenue to be raised from new property added to
4 the tax roll this year.";

5 (2) the record vote of each member of the
6 commissioners court regarding:

7 (A) the adoption of the budget;

8 (B) the ratification of the property tax increase
9 under Subsection (c); and

10 (C) the setting of the property tax rate for the
11 current fiscal year; and

12 (3) the county property tax rates for the preceding
13 and current fiscal years, including:

14 (A) the adopted property tax rate;

15 (B) the effective tax rate;

16 (C) the effective maintenance and operations tax
17 rate; and

18 (D) the rollback tax rate.

19 SECTION 4. Section 111.040, Local Government Code, is
20 amended to read as follows:

21 Sec. 111.040. APPROVED BUDGET FILED WITH OFFICERS: POSTING
22 ON INTERNET. On final approval of the budget by the commissioners
23 court, the court shall:

24 (1) file a copy of the budget with the county auditor
25 and the county clerk; and

26 (2) if the county maintains an Internet website, take
27 action to ensure that:

1 (A) a copy of the budget is posted on the website;
2 and

3 (B) the record votes described by Section
4 111.039(d)(2) are posted on the website at least until the first
5 anniversary of the date the budget is adopted.

6 SECTION 5. Section 111.068, Local Government Code, is
7 amended by adding Subsections (c) and (d) to read as follows:

8 (c) Adoption of a budget that will require raising more
9 revenue from property taxes than in the previous year requires a
10 separate vote of the commissioners court to ratify the property tax
11 increase reflected in the budget. A vote under this subsection is
12 in addition to and separate from the vote to adopt the budget or a
13 vote to set the tax rate required by Chapter 26, Tax Code, or other
14 law.

15 (d) An adopted budget that will require raising more revenue
16 from property taxes than in the previous year must contain a cover
17 page that includes:

18 (1) the following statement in 18-point or larger
19 type: "This budget will raise more total property taxes than last
20 year's budget by (insert total dollar amount of increase and
21 percentage increase), and of that amount (insert amount computed by
22 multiplying the proposed tax rate by the value of new property added
23 to the roll) is tax revenue to be raised from new property added to
24 the tax roll this year.";

25 (2) the record vote of each member of the
26 commissioners court regarding:

27 (A) the adoption of the budget;

1 (B) the ratification of the property tax increase
2 under Subsection (c); and

3 (C) the setting of the property tax rate for the
4 current fiscal year; and

5 (3) the county property tax rates for the preceding
6 and current fiscal years, including:

7 (A) the adopted property tax rate;

8 (B) the effective tax rate;

9 (C) the effective maintenance and operations tax
10 rate; and

11 (D) the rollback tax rate.

12 SECTION 6. Section 111.069, Local Government Code, is
13 amended to read as follows:

14 Sec. 111.069. APPROVED BUDGET FILED WITH OFFICERS. On
15 final approval of the budget by the commissioners court, the court
16 shall:

17 (1) file a copy of the budget with the county auditor
18 and the county clerk; and

19 (2) if the county maintains an Internet website, take
20 action to ensure that:

21 (A) a copy of the budget is posted on the website;
22 and

23 (B) the record votes described by Section
24 111.068(d)(2) are posted on the website at least until the first
25 anniversary of the date the budget is adopted.

26 SECTION 7. This Act applies only to a budget adopted on or
27 after the effective date of this Act. A budget adopted before the

1 effective date of this Act is governed by the law in effect when the
2 budget was adopted, and that law is continued in effect for that
3 purpose.

4 SECTION 8. This Act takes effect September 1, 2011.