

1-1 By: Paxton, Cain, Zedler H.B. No. 2338
1-2 (Senate Sponsor - Birdwell)
1-3 (In the Senate - Received from the House May 16, 2011;
1-4 May 16, 2011, read first time and referred to Committee on
1-5 Intergovernmental Relations; May 21, 2011, reported favorably by
1-6 the following vote: Yeas 3, Nays 0; May 21, 2011, sent to
1-7 printer.)

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to the posting on the Internet by the county
1-11 assessor-collector of information regarding ad valorem tax rates.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Chapter 26, Tax Code, is amended by adding
1-14 Section 26.16 to read as follows:

1-15 Sec. 26.16. POSTING OF TAX RATES ON COUNTY'S INTERNET
1-16 WEBSITE. (a) The county assessor-collector for each county that
1-17 maintains an Internet website shall post on the website of the
1-18 county the following information for the most recent five tax years
1-19 beginning with the 2012 tax year for each taxing unit all or part of
1-20 the territory of which is located in the county:

- 1-21 (1) the adopted tax rate;
1-22 (2) the maintenance and operations rate;
1-23 (3) the debt rate;
1-24 (4) the effective tax rate;
1-25 (5) the effective maintenance and operations rate; and
1-26 (6) the rollback tax rate.

1-27 (b) Each taxing unit all or part of the territory of which is
1-28 located in the county shall provide the information described by
1-29 Subsection (a) pertaining to the taxing unit to the county
1-30 assessor-collector annually following the adoption of a tax rate by
1-31 the taxing unit for the current tax year. The chief appraiser of
1-32 the appraisal district established in the county may assist the
1-33 county assessor-collector in identifying the taxing units required
1-34 to provide information to the assessor-collector.

1-35 (c) The information described by Subsection (a) must be
1-36 presented in the form of a table under the heading "Truth in
1-37 Taxation Summary."

1-38 (d) The county assessor-collector shall post immediately
1-39 below the table prescribed by Subsection (c) the following
1-40 statement:

1-41 "The county is providing this table of property tax rate
1-42 information as a service to the residents of the county. Each
1-43 individual taxing unit is responsible for calculating the property
1-44 tax rates listed in this table pertaining to that taxing unit and
1-45 providing that information to the county.

1-46 "The adopted tax rate is the tax rate adopted by the governing
1-47 body of a taxing unit.

1-48 "The maintenance and operations rate is the component of the
1-49 adopted tax rate of a taxing unit that will impose the amount of
1-50 taxes needed to fund maintenance and operation expenditures of the
1-51 unit for the following year.

1-52 "The debt rate is the component of the adopted tax rate of a
1-53 taxing unit that will impose the amount of taxes needed to fund the
1-54 unit's debt service for the following year.

1-55 "The effective tax rate is the tax rate that would generate
1-56 the same amount of revenue in the current tax year as was generated
1-57 by a taxing unit's adopted tax rate in the preceding tax year from
1-58 property that is taxable in both the current tax year and the
1-59 preceding tax year.

1-60 "The effective maintenance and operations rate is the tax
1-61 rate that would generate the same amount of revenue for maintenance
1-62 and operations in the current tax year as was generated by a taxing
1-63 unit's maintenance and operations rate in the preceding tax year
1-64 from property that is taxable in both the current tax year and the

2-1 preceding tax year.

2-2 "The rollback tax rate is the highest tax rate a taxing unit
2-3 may adopt before requiring voter approval at an election. In the
2-4 case of a taxing unit other than a school district, the voters by
2-5 petition may require that a rollback election be held if the unit
2-6 adopts a tax rate in excess of the unit's rollback tax rate. In the
2-7 case of a school district, an election will automatically be held if
2-8 the district wishes to adopt a tax rate in excess of the district's
2-9 rollback tax rate."

2-10 (e) The comptroller by rule shall prescribe the manner in
2-11 which the information described by this section is required to be
2-12 presented.

2-13 SECTION 2. This Act takes effect September 1, 2011.

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