

## **BILL ANALYSIS**

S.B. 1510  
By: Hinojosa  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties contend that state law relating to the manner in which counties and municipalities are required to provide property tax rate notices needs to be amended to provide the public with an easier method for understanding property tax rate notices. S.B. 1510 seeks to address this issue.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

S.B. 1510 amends the Local Government Code to require each county and municipality to provide notice of the county's or municipality's proposed property tax rate in the manner provided by the bill's provisions. The bill authorizes a county or municipality that is authorized to provide a simplified tax rate notice because of the county's or municipality's low tax levies to provide notice of the county's or municipality's proposed property tax rate in the manner provided by the bill's provisions or in the manner provided by statutory provisions relating to that simplified tax rate notice. The bill exempts a county or municipality that provides such notice from notice and publication requirements under Tax Code provisions relating to effective and rollback tax rates, tax rates of taxing units with low tax levies, and tax increases and establishes that the county or municipality is not subject to an injunction for failure to comply with those requirements. The bill establishes the form of the notice in which a county or municipality that proposes a property tax rate that does not exceed the lower of the effective tax rate or rollback tax rate must provide the proposed rate and establishes the form of the notice in which a county or municipality that proposes a property tax rate that exceeds the lower of the effective rate or the rollback tax rate must provide the proposed rate. The bill sets out the manner in which a county or municipality must provide such notice and requires a county or municipality that provides notice under the bill's provisions to provide, on request, any information regarding the county or municipality that a taxing unit is required to provide under the Tax Code provisions relating to the unit's effective or rollback tax rate.

### **EFFECTIVE DATE**

January 1, 2014.