

By: Coleman

H.B. No. 3797

A BILL TO BE ENTITLED

AN ACT

relating to the public notice required to be provided by a county before adopting an ad valorem tax rate.

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

SECTION 1. Subchapter Z, Chapter 130, Local Government Code, is amended by adding Section 130.911 to read as follows:

Sec. 130.911. ALTERNATIVE PROPOSED PROPERTY TAX RATE NOTICE FOR COUNTIES. (a) In this section, "effective tax rate" and "rollback tax rate" mean the effective tax rate and rollback tax rate of a county as calculated under Chapter 26, Tax Code.

(b) This section applies to a county only if the county elects to provide notice of the county's proposed property tax rate in the manner provided by this section.

(c) A county may elect to provide notice of the county's proposed property tax rate in the manner provided by this section instead of providing notice in the manner required by Sections 26.04(e), 26.052, and 26.06, Tax Code, as applicable. A county that elects to provide notice under this section is exempt from the notice and publication requirements of those sections and is not subject to an injunction for failure to comply with those requirements.

(d) A county that proposes a property tax rate that does not exceed the lower of the effective tax rate or the rollback tax rate shall provide the following notice:

1 "NOTICE OF (INSERT CURRENT TAX YEAR) TAX YEAR PROPOSED PROPERTY TAX
2 RATE FOR (INSERT NAME OF COUNTY)

3 "A tax rate of \$_____ per \$100 valuation has been proposed by the
4 governing body of (insert name of county).

5 PROPOSED TAX RATE \$_____ per \$100

6 PRECEDING YEAR'S TAX RATE \$_____ per \$100

7 EFFECTIVE TAX RATE \$_____ per \$100

8 "The effective tax rate is the total tax rate needed to raise the
9 same amount of property tax revenue for (insert name of county) from
10 the same properties in both the (insert preceding tax year) tax year
11 and the (insert current tax year) tax year.

12 "YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS

13 FOLLOWS:

14 property tax amount = (rate) x (taxable value of your property) /
15 100

16 "For assistance or detailed information about tax calculations,
17 please contact the county tax assessor-collector:

18 (insert name)

19 (insert name of county) tax assessor-collector

20 (insert address)

21 (insert telephone number)

22 (insert e-mail address)

23 (insert Internet website address, if applicable)"

24 (e) A county that proposes a property tax rate that exceeds
25 the lower of the effective tax rate or the rollback tax rate shall
26 provide the following notice:

1 "NOTICE OF (INSERT CURRENT TAX YEAR) TAX YEAR PROPOSED PROPERTY TAX
2 RATE FOR (INSERT NAME OF COUNTY)

3 "A tax rate of \$_____ per \$100 valuation has been proposed for
4 adoption by the governing body of (insert name of county). This
5 rate exceeds the lower of the effective or rollback tax rate, and
6 state law requires that two public hearings be held by the governing
7 body before adopting the proposed tax rate.

8 PROPOSED TAX RATE \$_____ per \$100

9 PRECEDING YEAR'S TAX RATE \$_____ per \$100

10 EFFECTIVE TAX RATE \$_____ per \$100

11 ROLLBACK TAX RATE \$_____ per \$100

12 "The effective tax rate is the total tax rate needed to raise the
13 same amount of property tax revenue for (insert name of county) from
14 the same properties in both the (insert preceding tax year) tax year
15 and the (insert current tax year) tax year.

16 "The rollback tax rate is the highest tax rate that (insert name of
17 county) may adopt before voters are entitled to petition for an
18 election to limit the rate that may be approved to the rollback
19 rate.

20 "YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS

21 FOLLOWS:

22 property tax amount = (rate) x (taxable value of your property) /
23 100

24 "For assistance or detailed information about tax calculations,
25 please contact the county tax assessor-collector:

26 (insert name)

27 (insert name of county) tax assessor-collector

1 (insert address)

2 (insert telephone number)

3 (insert e-mail address)

4 (insert Internet website address, if applicable)

5 "You are urged to attend and express your views at the following
6 public hearings on the proposed tax rate:

7 First Hearing: (insert date and time) at (insert location of
8 meeting).

9 Second Hearing: (insert date and time) at (insert location
10 of meeting)."

11 (f) A county shall:

12 (1) provide the notice required by Subsection (d) or
13 (e), as applicable, not later than September 1 by:

14 (A) publishing the notice in a newspaper having
15 general circulation in the county; or

16 (B) mailing the notice to each property owner in
17 the county; and

18 (2) post the notice on the Internet website of the
19 county beginning not later than September 1 and continuing until
20 the county adopts a tax rate.

21 (g) If the notice required by Subsection (d) or (e) is
22 published in a newspaper:

23 (1) it may not:

24 (A) be published in the part of the newspaper in
25 which legal notices and classified advertisements appear; or

26 (B) be smaller than one-quarter page of a
27 standard-size or a tabloid-size newspaper; and

1 (2) the headline on the notice must be in 24-point or
2 larger type.

3 (h) A county that publishes notice under this section shall
4 on request provide any information described by Sections
5 26.04(e)(1)-(7), Tax Code, regarding the county.

6 SECTION 2. This Act applies only to an ad valorem tax year
7 that begins on or after the effective date of this Act.

8 SECTION 3. This Act takes effect January 1, 2014.