

1-1 By: Hinojosa S.B. No. 1510
 1-2 (In the Senate - Filed March 8, 2013; March 19, 2013, read
 1-3 first time and referred to Committee on Finance; March 27, 2013,
 1-4 rereferred to Committee on Intergovernmental Relations;
 1-5 April 16, 2013, reported adversely, with favorable Committee
 1-6 Substitute by the following vote: Yeas 5, Nays 0; April 16, 2013,
 1-7 sent to printer.)

1-8 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-9				
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			

1-15 COMMITTEE SUBSTITUTE FOR S.B. No. 1510 By: Hinojosa

1-16 A BILL TO BE ENTITLED
 1-17 AN ACT

1-18 relating to the public notice required to be provided by certain
 1-19 taxing units before adopting an ad valorem tax rate.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Chapter 140, Local Government Code, is amended
 1-22 by adding Section 140.010 to read as follows:

1-23 Sec. 140.010. PROPOSED PROPERTY TAX RATE NOTICE FOR
 1-24 COUNTIES AND MUNICIPALITIES. (a) In this section, "effective tax
 1-25 rate" and "rollback tax rate" mean the effective tax rate and
 1-26 rollback tax rate of a county or municipality, as applicable, as
 1-27 calculated under Chapter 26, Tax Code.

1-28 (b) Except as provided by this subsection, each county and
 1-29 municipality shall provide notice of the county's or municipality's
 1-30 proposed property tax rate in the manner provided by this section.
 1-31 A county or municipality to which Section 26.052, Tax Code, applies
 1-32 may provide notice of the county's or municipality's proposed
 1-33 property tax rate in the manner provided by this section or in the
 1-34 manner provided by Section 26.052, Tax Code.

1-35 (c) A county or municipality that provides notice of the
 1-36 county's or municipality's proposed property tax rate in the manner
 1-37 provided by this section is exempt from the notice and publication
 1-38 requirements of Sections 26.04(e), 26.052, and 26.06, Tax Code, as
 1-39 applicable, and is not subject to an injunction for failure to
 1-40 comply with those requirements.

1-41 (d) A county or municipality that proposes a property tax
 1-42 rate that does not exceed the lower of the effective tax rate or the
 1-43 rollback tax rate shall provide the following notice:

1-44 "NOTICE OF (INSERT CURRENT TAX YEAR) TAX YEAR PROPOSED PROPERTY TAX
 1-45 RATE FOR (INSERT NAME OF COUNTY OR MUNICIPALITY)

1-46 "A tax rate of \$_____ per \$100 valuation has been proposed by the
 1-47 governing body of (insert name of county or municipality).

1-48 PROPOSED TAX RATE \$_____ per \$100

1-49 PRECEDING YEAR'S TAX RATE \$_____ per \$100

1-50 EFFECTIVE TAX RATE \$_____ per \$100

1-51 "The effective tax rate is the total tax rate needed to raise the
 1-52 same amount of property tax revenue for (insert name of county or
 1-53 municipality) from the same properties in both the (insert
 1-54 preceding tax year) tax year and the (insert current tax year) tax
 1-55 year.

1-56 "YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS
 1-57 FOLLOWS:

1-58 property tax amount = (rate) x (taxable value of your property) /
 1-59 100

1-60 "For assistance or detailed information about tax calculations,

2-1 please contact:
2-2 (insert name of county or municipal tax assessor-collector)
2-3 (insert name of county or municipality) tax
2-4 assessor-collector
2-5 (insert address)
2-6 (insert telephone number)
2-7 (insert e-mail address)
2-8 (insert Internet website address, if applicable)"
2-9 (e) A county or municipality that proposes a property tax
2-10 rate that exceeds the lower of the effective tax rate or the
2-11 rollback tax rate shall provide the following notice:
2-12 "NOTICE OF (INSERT CURRENT TAX YEAR) TAX YEAR PROPOSED PROPERTY TAX
2-13 RATE FOR (INSERT NAME OF COUNTY OR MUNICIPALITY)
2-14 "A tax rate of \$_____ per \$100 valuation has been proposed for
2-15 adoption by the governing body of (insert name of county or
2-16 municipality). This rate exceeds the lower of the effective or
2-17 rollback tax rate, and state law requires that two public hearings
2-18 be held by the governing body before adopting the proposed tax rate.
2-19 PROPOSED TAX RATE \$_____ per \$100
2-20 PRECEDING YEAR'S TAX RATE \$_____ per \$100
2-21 EFFECTIVE TAX RATE \$_____ per \$100
2-22 ROLLBACK TAX RATE \$_____ per \$100
2-23 "The effective tax rate is the total tax rate needed to raise the
2-24 same amount of property tax revenue for (insert name of county or
2-25 municipality) from the same properties in both the (insert
2-26 preceding tax year) tax year and the (insert current tax year) tax
2-27 year.
2-28 "The rollback tax rate is the highest tax rate that (insert name of
2-29 county or municipality) may adopt before voters are entitled to
2-30 petition for an election to limit the rate that may be approved to
2-31 the rollback rate.
2-32 "YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS
2-33 FOLLOWS:
2-34 property tax amount = (rate) x (taxable value of your property) /
2-35 100
2-36 "For assistance or detailed information about tax calculations,
2-37 please contact:
2-38 (insert name of county or municipal tax assessor-collector)
2-39 (insert name of county or municipality) tax
2-40 assessor-collector
2-41 (insert address)
2-42 (insert telephone number)
2-43 (insert e-mail address)
2-44 (insert Internet website address, if applicable)
2-45 "You are urged to attend and express your views at the following
2-46 public hearings on the proposed tax rate:
2-47 First Hearing: (insert date and time) at (insert location of
2-48 meeting).
2-49 Second Hearing: (insert date and time) at (insert location
2-50 of meeting)."
2-51 (f) A county or municipality shall:
2-52 (1) provide the notice required by Subsection (d) or
2-53 (e), as applicable, not later than September 1 by:
2-54 (A) publishing the notice in a newspaper having
2-55 general circulation in:
2-56 (i) the county, in the case of notice
2-57 published by a county; or
2-58 (ii) the county in which the municipality
2-59 is located or primarily located, in the case of notice published by
2-60 a municipality; or
2-61 (B) mailing the notice to each property owner in:
2-62 (i) the county, in the case of notice
2-63 provided by a county; or
2-64 (ii) the municipality, in the case of
2-65 notice provided by a municipality; and
2-66 (2) post the notice on the Internet website of the
2-67 county or municipality, if applicable, beginning not later than
2-68 September 1 and continuing until the county or municipality adopts
2-69 a tax rate.

3-1 (g) If the notice required by Subsection (d) or (e) is
3-2 published in a newspaper:
3-3 (1) the notice may not be smaller than one-quarter
3-4 page of a standard-size or a tabloid-size newspaper; and
3-5 (2) the headline on the notice must be in 24-point or
3-6 larger type.
3-7 (h) A county or municipality that provides notice under this
3-8 section shall on request provide any information described by
3-9 Sections 26.04(e)(1)-(7), Tax Code, regarding the county or
3-10 municipality, as applicable.
3-11 SECTION 2. This Act applies only to an ad valorem tax year
3-12 that begins on or after the effective date of this Act.
3-13 SECTION 3. This Act takes effect January 1, 2014.

3-14

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