

BILL ANALYSIS

Senate Research Center
84R19480 TJB-F

H.B. 1953
By: Bonnen, Dennis (Hinojosa)
Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Counties and municipalities are currently required to publish a proposed property tax rate notice by September 1 of each year. The notice includes the proposed tax rate, the prior year's tax rate, and the effective tax rate. The tax rate notice also includes the rollback tax rate if the taxing unit proposes to exceed its effective rate.

The rates required to be published in the tax rate notice cannot be determined until the taxing unit has received all certified appraisal rolls from the appraisal district or districts. Taxing units frequently do not receive the certified appraisal roll in time to calculate and publish the tax rate notice by the September 1 deadline. H.B. 1953 seeks to resolve this problem.

H.B. 1953 changes the deadline for publishing the tax rate notice from September 1 to the later of September 1 or 30 days after the taxing unit receives all certified appraisal rolls.

H.B. 1953 amends current law relating to the deadline for counties and municipalities to provide notice of a proposed property tax rate.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 140.010(f), Local Government Code, as follows:

(f) Requires a county or municipality to:

(1) provide the notice required by Subsection (d) (requiring a county or municipality that proposes a property tax rate that does not exceed the lower of the effective tax rate or the rollback tax rate to provide a certain notice set forth) or (e) (requiring a county or municipality that proposes a property tax rate that exceeds the lower of the effective tax rate or the rollback tax rate to provide a certain notice as set forth), as applicable, not later than the later of September 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll by certain methods as set forth; and

(2) post the notice on the Internet website of the county or municipality, if applicable, beginning not later than the later of September 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll and continuing until the county or municipality adopts a tax rate.

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

SECTION 3. Effective date: January 1, 2016.