

BILL ANALYSIS

Senate Research Center
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S.B. 1
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AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The Property Tax Reform and Relief Act of 2017 has four main goals: (1) lower the rollback rate from eight percent to four percent for the largest taxing units in the state; (2) require an automatic tax ratification election if the rollback rate is exceeded in those taxing units; (3) make information about the tax rates proposed by local taxing units more accessible to property owners and more timely; and (4) make it easier for property owners to express their opinions about proposed tax rates to local elected officials before tax rates are adopted.

Under current law, voters in any taxing unit may petition for a rollback election when the taxing unit adopts a total tax rate that includes an increase of more than eight percent in the effective maintenance and operate rate. For taxing units that propose to collect more than \$10 million in property tax revenue, S.B. 1 lowers the eight percent threshold to four percent and requires an automatic rollback election if the taxing unit adopts a tax that exceeds the four-percent threshold. Taxing units that propose to collect no more than \$10 million in property tax revenue remain at the current eight percent threshold and retain the current petition requirement for a rollback election.

S.B. 1 renames the effective tax rate as the "equivalent tax rate" so that property owners and local elected officials can better understand and utilize this benchmark for evaluating the tax rates proposed by local taxing units. The calculation currently referred to as the effective tax rate, and that S.B. 1 renames the equivalent tax rate, is required by Article 8, Section 21, of the Texas Constitution.

S.B. 1 creates a new, online "real-time tax rate notice" to inform property owners of the tax rates proposed by their local taxing units. The real-time tax rate notice is analogous to the notice of appraised value that property owners receive each spring under current law and will be available at a website that allows property owners to enter their address and then view a tax rate notice customized to their property. The notice will display each taxing unit in which the property is located, as well as the proposed tax rate, equivalent tax rate and rollback tax rate for each taxing unit. The notice will also display the taxable value of the property and will calculate the amount of property tax that would be imposed on the property at the proposed tax rate, the equivalent tax rate and the rollback tax rate. The real-time tax notice will provide an email address for each local government within which a property is located so that property owners can express their support or opposition for the tax rates proposed by those local governments and, most importantly, will be available online in time for property owners to express their support or opposition for the proposed tax rates before those rates are adopted.

S.B. 1 also revises and reformats the tax notice required by Section 26.06, Tax Code, to increase the understandability and usefulness of the notice to taxpayers. For example, the notice will clearly state whether or not the proposed tax rate represents a tax increase and whether or not a rollback election will be held if the taxing unit adopts the proposed tax rate. The notice will also display a table comparing, both in dollar values and percentage change, (i) the property tax on the average homestead in the taxing unit last year to (ii) the property tax that would be imposed on the average homestead in the taxing unit this year at the proposed tax rate and the equivalent tax rate, so that property owners can clearly see whether the proposed tax rate represents a tax increase or decrease and the magnitude of the change.

As proposed, S.B. 1 amends current law relating to ad valorem taxation.

RULEMAKING AUTHORITY

Rulemaking authority is expressly granted to the Texas comptroller of public accounts (comptroller) in SECTION 25 (Section 26.04, Tax Code) and SECTION 32 (Section 26.05, Tax Code) of this bill.

Rulemaking authority previously granted to the comptroller is modified in SECTION 6 (Section 5.102, Tax Code) and SECTION 55 (Section 403.302, Government Code) of this bill.

Rulemaking authority previously granted to an appraisal review board is modified in SECTION 52 (Section 41.71, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Authorizes this Act to be cited as the Texas Property Tax Reform and Relief Act of 2017.

SECTION 2. Amends Chapter 5, Tax Code, by adding Section 5.01, as follows:

Sec. 5.01. PROPERTY TAX ADMINISTRATION ADVISORY BOARD. (a) Requires the Texas comptroller of public accounts (comptroller) to appoint the property tax administration advisory board to advise the comptroller with respect to the division or divisions within the Office of the Comptroller of Public Accounts of the State of Texas with primary responsibility for state administration of property taxation and state oversight of appraisal districts and local tax offices. Authorizes the advisory board to make recommendations to the comptroller regarding improving the effectiveness and efficiency of the property tax system, best practices, and complaint resolution procedures.

(b) Provides that the advisory board is composed of at least six members appointed by the comptroller. Provides that members of the board should include representatives of property tax payers, appraisal districts, and school districts, and a person who has knowledge or experience in conducting ratio studies.

(c) Provides that the members of the advisory board serve at the pleasure of the comptroller.

(d) Requires that any advice to the comptroller relating to a matter described by Subsection (a) that is provided by a member of the advisory board be provided at a meeting called by the comptroller.

(e) Provides that Chapter 2110 (State Agency Advisory Committees), Government Code, does not apply to the advisory board.

SECTION 3. Amends Section 5.05, Tax Code, by adding Subsection (c-1), to require an appraisal district to appraise property in accordance with any appraisal manuals prepared and issued by the comptroller under this section (Appraisal Manuals and Other Materials).

SECTION 4. Amends Section 5.07, Tax Code, by adding Subsections (f), (g), (h), and (i), as follows:

(f) Requires the comptroller, in conjunction with prescribing a uniform record system to be used by all appraisal districts as required by Subsection (c) (relating to requiring the comptroller to prescribe a uniform record system), to prescribe tax rate calculation forms to be used by the designated officer or employee of each taxing unit other than a school district to calculate and submit the equivalent tax rate and the rollback tax rate for the unit as required by Chapter 26 (Assessment) and school district to calculate and submit the equivalent tax rate, the rollback tax rate, and the rate to maintain the same amount of state and local revenue per weighted student that the district received in the school year beginning in the preceding tax year as required by Chapter 26.

(g) Requires that the forms described by Subsection (f) be in an electronic format and have blanks that can be filled in electronically, be capable of being certified by the designated officer or employee after completion as accurately calculating the applicable tax rates and using values that are the same as the values shown in the taxing unit's certified appraisal roll, and be capable of being electronically incorporated into the real-time tax rate database maintained by the tax rate officer of each appraisal district and submitted electronically to the county assessor-collector of each county in which all or part of the territory of the taxing unit is located.

(h) Requires the comptroller, for purposes of Subsection (f) and (g), to use the forms published on the comptroller's Internet website as of January 1, 2017, as modified as necessary to comply with the requirements of those subsections. Authorizes the forms to be updated at the discretion of the comptroller to reflect any change in the values used to calculate a tax rate, including the changes resulting from the implementation in the 2018 tax year of S.B. 1, Acts of the 85th Legislature, 1st Called Session, 2017, or similar legislation enacted at that session, or a change in a subsequent tax year resulting from a statutory change in a value used to calculate a tax rate. Authorizes the forms to also be updated at the discretion of the comptroller to reflect formatting or other nonsubstantive changes.

(i) Authorizes the comptroller to revise the forms to reflect statutory changes other than those described by Subsection (h) or on receipt of a request in writing. Requires that a revision under this subsection be approved by the agreement of a majority of the members of a committee selected by the comptroller who are present at a committee meeting at which a quorum is present. Requires the members of the committee to represent, equally, taxpayers and either taxing units or persons designated by taxing units. Requires the person requesting the revision, in the case of a revision for which the comptroller receives a request in writing, to pay the costs of mediation if the comptroller determines that mediation is required.

SECTION 5. Amends Section 5.091, Tax Code, as follows:

Sec. 5.091. STATEWIDE LIST OF TAX RATES. (a) Requires the comptroller, each year to prepare a list that includes the total tax rate imposed by each taxing unit in this state, as reported to the comptroller, by each appraisal district, rather than other than a school district, if the tax rate is reported to the comptroller, for the year, rather than year preceding the year, in which the list is prepared. Requires the comptroller to:

(1) prescribe the manner in which and deadline by which appraisal districts are required to submit the tax rates to the comptroller; and

(2) list the tax rates alphabetically according to:

(A) the county or counties in which each taxing unit is located; and

(B) the name of each taxing unit, rather than list the tax rates in descending order.

(b) Requires the comptroller, not later than January 1 of the following year, rather than December 31 of each year, to publish on the comptroller's Internet website the list required by Subsection (a).

SECTION 6. Amends Sections 5.102(a) and (c), Tax Code, as follows:

(a) Requires the comptroller, at least once every two years, to review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology including compliance with standards, procedures, and methodology prescribed by appraisal

manuals prepared and issued by the comptroller. Authorizes the comptroller, by rule after consultation with the property tax administration advisory board, rather than the committee created under Section 403.302 (Determination of School District Property Values), Government Code, to establish procedures and standards for conducting and scoring the review.

(c) Requires the comptroller, if the review results in a finding that an appraisal district is not in compliance with generally accepted standards, procedures, and methodology, including compliance with standards, procedures, and methodology prescribed by appraisal manuals prepared and issued by the comptroller, to deliver a report that details the comptroller's findings and recommendations for improvement to certain individuals and entities.

SECTION 7. Amends Section 5.13(d), Tax Code, as follows:

(d) Requires the comptroller, in conducting a general audit, to consider and report on:

(1) the extent to which the district complies with applicable law or generally accepted standards of appraisal or other relevant practice, including appraisal standards and practices prescribed by appraisal manuals prepared and issued by the comptroller;

(2) through (4) makes no changes to these subdivisions; and

(5) makes a nonsubstantive change.

SECTION 8. Amends Section 6.035(a-1), Tax Code, to change a five year limitation to three years.

SECTION 9. Amends Section 6.05, Tax Code, by adding Subsection (k), as follows:

(k) Requires the chief appraiser to establish an office of tax rate notices (office) in the appraisal district. Provides that the office is responsible for delivering the notice required by Section 26.04(e-2) and creating and maintaining the database required by Section 26.17, both of which are added by this Act. Provides that the office is administered by the tax rate officer, who is appointed by and serves at the pleasure of the chief appraiser. Authorizes the chief appraiser to designate other personnel to assist the tax rate officer in performing the functions of the office. Requires the office, in all communications, to identify itself as the "(insert name of county in which appraisal district is established) County Office of Tax Rate Notices" rather than as the appraisal district.

SECTION 10. Amends Section 6.15, Tax Code, by adding Subsection (c-1), as follows:

(c-1) Provides that Subsections (a) (relating to a member of the board of directors committing an offense by directly or indirectly communicating with the chief appraiser on any matter relating to the appraisal, except for certain exceptions) and (b) (relating to a chief appraiser committing an offense by directly or indirectly communicating with a member of the board of directors on any matter relating to the appraisal, except for certain exceptions) do not prohibit a member of the board of directors of an appraisal district from transmitting to the chief appraiser without comment a complaint by a property owner or taxing unit about the appraisal of a specific property, provided that the transmission is in writing.

SECTION 11. Amends Section 6.41, Tax Code, by amending Subsections (b) and (d-9) and adding Subsections (b-1), (b-2), and (d-10), as follows:

(b) Provides that an appraisal review board (review board) consists of three members, except as provided by Subsection (b-1) or (b-2).

(b-1) Authorizes an appraisal district board of directors, by resolution of a majority of the board's members, to increase the size of the district's review board, rather than increase the size of the review board, to the number of members the board of directors considers appropriate. Makes nonsubstantive changes.

(b-2) Requires an appraisal district board of directors for a district established in a county with a population of one million or more by resolution of a majority of the board's members, to increase the size of the district's review board to the number of members the board of directors considers appropriate to manage the duties of the review board, including the duties of each special panel established under Section 6.425.

(d-9) Requires the local administrative district judge, in selecting individuals who are to serve as members of the review board for an appraisal district described by Subsection (b-2), to select an adequate number of qualified individuals to permit the chairman of the review board to fill the positions on each special panel established under Section 6.425.

(d-10) Redesignates existing Subsection (d-9) as Subsection (d-10). Makes no further changes to this subsection.

SECTION 12. Amends Section 6.414(d), Tax Code, as follows:

(d) Prohibits an auxiliary board member from hearing taxpayer protests before a special panel established under Section 6.425 unless the member is eligible to be appointed to the special panel. Provides that, if one or more auxiliary board members sit on a panel established under Section 6.425 or 41.45 (Hearing on Protest) to conduct a protest hearing, the number of regular review board members required to constitute the panel is reduced by the number of auxiliary board members sitting.

SECTION 13. Amends Section 6.42, Tax Code, by adding Subsection (d), to establish that the concurrence of a majority of the members of the review board or a panel of the board present at a meeting of the board or panel is sufficient for a recommendation, determination, decision, or other action by the board or panel, and prohibits the concurrence of more than a majority of the members of the board or panel from being required.

SECTION 14. Amends Subchapter C, Chapter 6, Tax Code, by adding Section 6.425, as follows:

Sec. 6.425. SPECIAL APPRAISAL REVIEW BOARD PANELS IN CERTAIN DISTRICTS. (a) Provides that this section applies only to the review board for an appraisal district described by Section 6.41(b-2).

(b) Requires the review board to establish special panels to conduct protest hearings under Chapter 41 (Local Review) relating to certain enumerated classifications of property.

(c) Provides that each special panel consists of three members of the review board appointed by the chairman of the board.

(d) Requires a member of the review board, to be eligible to be appointed to a special panel, to meet certain criteria.

(e) Authorizes the chairman of the review board, notwithstanding Subsection (d), to appoint to a special panel a member of the review board who does not meet the prescribed qualifications if:

(1) the number of persons appointed to the board by the local administrative district judge who meet those qualifications is not sufficient to fill the positions on each special panel; and

(2) the board member being appointed to the panel holds a bachelor's degree in any field.

(f) Authorizes a special panel, in addition to conducting protest hearings relating to property described by Subsection (b) of this section, to conduct protest hearing under Chapter 41 relating to property not described by Subsection (b) of this section as assigned by the chairman of the review board.

SECTION 15. Amends Section 11.4391(a), Tax Code, as follows:

(a) Requires the chief appraiser to accept and approve or deny an application for an exemption for freeport goods under Section 11.251 (Tangible Personal Property Exempt) after the deadline for filing it has passed if it is filed not later than June 1, rather than if it is filed before the date the review board approves the appraisal records.

SECTION 16. Amends Section 22.23, Tax Code, as follows:

(a) Changes a reference to April 1 to April 15.

(b) Requires the chief appraiser, on written request by the property owner, to extend a deadline for filing a rendition statement or property report to a date not later than May 1, rather than May 15.

(c) Requires that rendition statements and property reports for property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board, or the Federal Energy Regulatory Commission, notwithstanding any other provision of this section, be delivered to the chief appraiser not later than April 30, except as provided by Section 22.02 (Rendition of Property Losing Exemption During Tax Year or for which Exemption Application is Denied). Authorizes the chief appraiser to extend the filing deadline 15 days for good cause shown in writing by the property owner.

SECTION 17. Amends Section 23.01(b), Tax Code, to require that the market value of property be determined by the application of generally accepted appraisal methods and techniques, including appraisal methods and techniques prescribed by appraisal manuals prepared and issued by the comptroller.

SECTION 18. Amends Sections 25.19(a) and (g), Tax Code, as follows:

(a) Requires the chief appraiser, by April 15 or as soon thereafter as practicable, to deliver a clear and understandable written notice to a property owner of the appraised value of the property owner's property if the property meets certain criteria. Deletes existing text requiring the chief appraiser, by April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13 (Residence Homestead), or by May 1 or as soon thereafter as practicable in connection with any other property, to deliver a clear and understandable written notice to a property owner of the appraised value of the property owner's property.

(g) Requires the chief appraiser, by April 15 or as soon thereafter as practicable, to deliver a written notice with certain contents to the owner of each property not included in a notice required to be delivered under Subsection (a) that meets certain conditions. Deletes existing text requiring the chief appraiser, by April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13, or by May 1 or as soon thereafter as practicable in connection with any other property, to deliver a written notice with certain contents to the owner of each property not included in a notice required to be delivered under Subsection (a).

SECTION 19. Amends Section 25.19, Tax Code, by adding Subsections (b-3) and (b-4), effective January 1, 2019, as follows:

(b-3) Provides that this subsection applies only to an appraisal district described by Section 6.41(b-2). Requires the chief appraiser, in addition to the information required by

Subsection (b), to state in a notice of appraised value of property described by Section 6.425(b) that the property owner has the right to have a protest relating to the property heard by a special panel of the review board.

(b-4) Provides that Subsection (b)(5) applies only to a notice of appraised value required to be delivered by the chief appraiser of an appraisal district established in a county with a population of less than 120,000. Provides that this subsection expires January 1, 2020.

SECTION 20. Amends Sections 25.19(b) and (i), Tax Code, effective January 1, 2020, as follows:

(b) Requires the chief appraiser to separate real from personal property and include in the notice for each:

(1) through (4) makes no changes to these subdivisions;

(5) deletes existing Subdivision (5) and redesignates existing Subdivision (6) as Subdivision (5);

(6) through (8) redesignates existing Subdivisions (7), (8), and (9) as Subdivisions (6), (7), and (8) respectively.

(i) Changes a reference to Subsection (b)(7) to Subsection (b)(6).

SECTION 21. Amends Section 25.22(a), Tax Code, to require the chief appraiser, by May 1, rather than May 15, or as soon thereafter as practicable, to submit the completed appraisal records to the review board for review and determination of protests.

SECTION 22. Amends Sections 26.01(a) and (e), Tax Code, as follows:

(a) Requires the chief appraiser, by July 10, rather than July 25, to prepare and certify to the assessor for each taxing unit participating in the district that part of the appraisal roll for the district that lists the property taxable by the unit.

(e) Requires the chief appraiser, except as provided by Subsection (f) (relating to a county or municipality electing not to receive the chief appraiser's estimate or assistance), not later than May 15, rather than April 30, to prepare and certify to the assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit.

SECTION 23. Amends Section 26.012, Tax Code, by amending Subdivisions (9) and (10) and adding Subdivision (19), to redefine "equivalent maintenance and operations rate," rather than "effective maintenance and operations rate," and "excess collections" and to define "small taxing unit"

SECTION 24. Amends the heading to Section 26.04, Tax Code, to read as follows:

Sec. 26.04. SUBMISSION OF ROLL TO GOVERNING BODY; EQUIVALENT AND ROLLBACK TAX RATES.

SECTION 25. Amends Section 26.04, Tax Code, by amending Subsections (b), (c), (d), (e), (e-1), (f), (g), (i), and (j) and adding Subsections (c-1), (d-1), (d-2), (d-3), (e-2), (e-3), (e-4), (e-5), (h-1), and (h-2), as follows:

(b) Requires the assessor to submit the appraisal roll for the unit showing certain amounts to the unit's governing body by July 15, rather than August 1, or as soon thereafter as practicable. Requires the taxing unit's collector to certify the anticipated collection rate as calculated under Subsections (h), (h-1), and (h-2) for the current year to the governing body by July 15, rather than an estimate of the collection rate for the current year by August 1, or as soon thereafter as practicable.

(c) Requires an officer or employee designated by the governing body, after the assessor for the unit submits the appraisal roll for the unit to the governing body of the unit as required by Subsection (b), to calculate the equivalent tax rate, rather than effective tax rate and the rollback tax rate for the unit. Defines "equivalent tax rate," rather than "effective tax rate," and redefines "rollback tax rate."

(c-1) Authorizes the governing body of a taxing unit other than a small taxing unit, notwithstanding any other provision of this section, to direct the designated officer or employee to calculate the rollback tax rate of the unit in the manner provided for a small taxing unit if any part of the unit is located in an area declared a disaster area during the current tax year by the governor or by the president of the United States.

(d) Changes references to effective tax rate to equivalent tax rate in the formula for calculating a county's tax rate.

(d-1) Requires the designated officer or employee to use the tax rate calculation forms prescribed by the comptroller under Section 5.07 (Property Tax Forms and Records Systems) in calculating the equivalent tax rate and the rollback tax rate.

(d-2) Prohibits the designated officer or employee from submitting the equivalent tax rate and the rollback tax rate to the governing body of the taxing unit and prohibits the unit from adopting a tax rate until the designated officer or employee certifies on the tax rate calculation forms that the designated officer or employee has accurately calculated the tax rates and has used values that are the same as the values shown in the unit's certified appraisal roll in performing the calculations.

(d-3) Requires the designated officer or employee, as soon as practicable after the designated officer or employee calculates the equivalent tax rate and the rollback tax rate of the taxing unit, to submit the worksheets used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the unit is located.

(e) Requires the designated officer or employee, by July 22, rather than August 7, or as soon thereafter as practicable, to submit the rates to the governing body. Requires the designated officer or employee to, by July 27, deliver by mail to each property owner in the unit, publish in a newspaper, or post prominently on the home page of the unit's Internet website, if applicable, rather than deliver by mail to each property owner in the unit or publish in a newspaper, in the form prescribed by the comptroller certain tax information. Makes conforming and nonsubstantive changes.

(e-1) Provides that the tax rate certification requirements imposed by Subsection (d-2) and the notice requirements imposed by Subsections (e)(1) through (6) do not apply to a school district.

(e-2) Requires the tax rate officer of each appraisal district, by July 22 or as soon thereafter as practicable, to deliver by regular mail or e-mail to each owner of property located in the appraisal district a notice that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the real-time tax rate database maintained by the tax rate officer under Section 26.17. Sets forth the required contents of the notice.

(e-3) Requires that the heading of the statement described by Subsection (e-2)(1) (relating to the required contents of the notice) be in bold, capital letter in typeset larger than that used in the other provisions of the notice.

(e-4) Authorizes the comptroller to adopt rules regarding the format and delivery of the notice required by Subsection (e-2).

(e-5) Requires the governing body of a taxing unit to include as an appendix to the unit's budget for a fiscal year the worksheets used by the designated officer or employee of the unit to calculate the equivalent tax rate and the rollback tax rate of the unit for the tax year in which the fiscal year begins.

(f) Makes a conforming change.

(g) Provides that a person who owns taxable property is entitled to an injunction prohibiting the taxing unit in which the property is taxable from adopting a tax rate if the assessor or designated officer or employee of the unit, the tax rate officer of the applicable appraisal district, or the taxing unit, as applicable, has not complied with the computation, publication, or posting requirements of this section or Section 26.16, 26.17, or 26.18, rather than if the assessor or designated officer or employee of the unit, if applicable, has not complied with the computation or publication requirements of this section and the failure to comply was not in good faith.

(h-1) Provides that, notwithstanding Subsection (h) (relating to calculating the anticipated collection rate of a taxing unit), if the anticipated collection rate of a taxing unit as calculated under that subsection is lower than the lowest actual collection rate of the taxing unit for any of the preceding three years, the anticipated collection rate of the taxing unit for purposes of this section is equal to the lowest actual collection rate of the taxing unit for any of the preceding three years.

(h-2) Provides that the anticipated collection rate of a taxing unit for purposes of this section is the rate calculated under Subsection (h) as modified by Subsection (h-1), if applicable, regardless of whether that rate exceeds 100 percent.

(i) and (j) Makes conforming changes.

SECTION 26. Amends Section 26.041, Tax Code, by amending Subsections (a), (b), (c), (e), (g), and (h) and adding Subsection (c-1), as follows:

(a) Changes references to effective tax rate to equivalent tax rate. Makes nonsubstantive and conforming changes.

(b) Changes a reference to effective tax rate to equivalent tax rate. Sets forth the formulas for the rollback tax rate for small taxing unit, rather than rollback rate, and the rollback tax rate for taxing unit other than small taxing unit. Makes nonsubstantive changes.

(c) Changes references to effective tax rate to equivalent tax rate. Sets forth the formula for the rollback tax rate for small taxing unit, rather than rollback tax rate, rollback tax rate for taxing unit other than small taxing unit. Makes nonsubstantive changes.

(c-1) Authorizes the governing body of a taxing unit other than a small taxing unit to, notwithstanding any other provision of this section, direct the designated officer or employee to calculate the rollback tax rate of the unit in the manner provided for a small taxing unit if any part of the unit is located in an area declared a disaster area during the current tax year by the governor or by the president of the United States.

(e) Makes a conforming change.

(g) and (h) Makes nonsubstantive and conforming changes to these subsections.

SECTION 27. Amends the heading to Section 26.043, Tax Code, to read as follows:

Sec. 26.043. ROLLBACK AND EQUIVALENT TAX RATES IN CITY IMPOSING MASS TRANSIT SALES AND USE TAX.

SECTION 28. Amends Sections 26.043(a) and (b), Tax Code, to change a reference to effective tax rate to equivalent tax rate.

SECTION 29. Amends the heading to Section 26.044, Tax Code, to read as follows:

Sec. 26.044. EQUIVALENT TAX RATE TO PAY FOR STATE CRIMINAL JUSTICE MANDATE.

SECTION 30. Amends Sections 26.044(a), (b), and (c), Tax Code, as follows:

(a) and (b) Changes references to effective maintenance and operation rate to equivalent maintenance and operation rate.

(c) Makes conforming and nonsubstantive changes.

SECTION 31. Amends Sections 26.0441(a), (b), and (c), Tax Code, by changing references to effective maintenance and operations rate to equivalent maintenance and operations rate.

SECTION 32. Amends Section 26.05, Tax Code, by amending Subsections (a), (b), (c), (d), (e), and (g) and adding Subsections (d-1), (d-2), and (e-1), as follows:

(a) Requires the governing body of each taxing unit to adopt a tax rate for the current tax year and to notify the assessor for the unit of the rate adopted, rather than requires the governing body of each taxing unit, before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, to adopt a tax rate for the current tax year and to notify the assessor for the unit of the rate adopted. Requires the governing body to adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body is required to adopt a tax rate that exceeds the rollback tax rate before August 15.

(b) Changes references to effective tax rate to equivalent tax rate and changes references to effective maintenance and operations tax rate to equivalent maintenance and operations tax rate. Makes nonsubstantive changes.

(c) and (d) Makes conforming changes.

(d-1) Prohibits the governing body of a taxing unit from holding a public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the 14th day after the date the officer or employee designated by the governing body of the unit to calculate the equivalent tax rate and the rollback tax rate for the unit complies with Section 26.17.

(d-2) Prohibits the governing body of a taxing unit other than a school district, notwithstanding Subsection (a), from adopting a tax rate until certain criteria are met.

(e) Provides that a person who owns taxable property is entitled to an injunction restraining the collection of taxes by a taxing unit in which the property is taxable if the taxing unit has not complied with the requirements of this section or Section 26.04, rather than the requirements of this section and the failure to comply was not in good faith. Requires that an action to enjoin the collection of taxes be filed not later than the 15th day after the date the taxing unit adopts a tax rate. Provides that a property owner is not required to pay the taxes imposed by a taxing unit on the owner's property while an action filed by the property owner to enjoin the collection of taxes imposed by the taxing unit on the owner's property is pending. Provides that if the property owner pays the taxes and subsequently prevails in the action, the property owner is entitled to a refund of the taxes paid, together with reasonable attorney's fees and court costs. Provides that the property owner is not required to apply to the collector for the taxing unit to receive the refund, rather than requires that an action to enjoin the collection of taxes be fixed prior to the date a taxing unit delivers substantially all of its tax bills.

(e-1) Prohibits the governing body of a taxing unit that imposes an additional sales and use tax from adopting the component of the tax rate of the unit described by Subsection

(a)(1) (relating to calculating the components of the tax rate for a taxing unit other than a school district) of this section until the chief financial officer or the auditor for the unit submits to the governing body a written certification that the amount of additional sales and use tax revenue that will be used to pay debt service has been deducted from the total amount published under Section 26.04(e)(3)(C) (relating to requiring the publication in certain media outlets of a schedule of the unit's debt obligations showing certain amounts) as required by Subsection (a)(1) of this section. Requires the comptroller to adopt rules governing the form of the required certification and the manner in which it is required to be submitted.

(g) Makes conforming changes.

SECTION 33. Amends Sections 26.052(c) and (e), Tax Code, as follows:

(c) Authorizes a taxing unit to which this section applies to provide public notice of its proposed tax rate in one, rather than either, of the following methods not later than the seventh day before the date on which the tax rate is adopted:

(1) and (2) makes nonsubstantive changes; or

(3) posting notice of the proposed tax rate prominently on the home page of the Internet website maintained by the taxing unit, if applicable.

(e) Requires that public notice provided under Subsection (c) specify a certain statement in substantially identical form to the statement provided.

SECTION 34. Amends Section 26.06, Tax Code, by amending Subsections (b), (c), (d), and (e) and adding Subsections (b-1), (b-2), (b-3), (b-4), (b-5), (b-6), and (b-7), as follows:

(b) Prohibits the notice of a public hearing from being smaller than one-quarter page of a standard-size or a tabloid-size newspaper, and requires that the headline on the notice be in 24-point or larger type. Deletes existing text setting forth the contents of the "Notice of Public Hearing on Tax Increase."

(b-1) Provides that this subsection and Subsections (b-2) and (b-3) apply only to a small taxing unit. Requires that the notice, if the proposed tax rate exceeds the equivalent tax rate and the rollback tax rate of the taxing unit, to contain a certain statement. Sets forth the required language of that statement.

(b-2) Requires that the notice, if the proposed tax rate exceeds the equivalent tax rate but does not exceed the rollback tax rate of the taxing unit, contain a certain statement. Sets forth the required language of that statement.

(b-3) Requires that the notice, if the proposed tax rate does not exceed the equivalent tax rate but exceeds the rollback tax rate of the taxing unit, contain a certain statement. Sets forth the required language of that statement.

(b-4) Provides that this subsection and Subsections (b-5) and (b-6) apply only to a taxing unit other than a small taxing unit. Requires that the notice, if the proposed tax rate exceeds the equivalent tax rate and the rollback tax rate of the taxing unit, contain a certain statement. Sets forth the required language of the statement.

(b-5) Requires that the notice, if the proposed tax rate exceeds the equivalent tax rate but does not exceed the rollback tax rate of the taxing unit, contain a certain statement. Sets forth the required language of the statement.

(b-6) Requires that the notice, if the proposed tax rate exceeds the equivalent tax rate but exceeds the rollback tax rate of the taxing unit, contain a certain statement. Sets forth the required language of the statement.

(b-7) Requires that the notice, in addition to including the information described by Subsection (b-1), (b-2), (b-3), (b-4), (b-5), or (b-6), as applicable, include the information described by Section 26.062.

(c) Authorizes the notice of a public hearing under this section to be delivered by mail to each property owner in the unit, published in a newspaper, or posted prominently on the home page of the Internet website of the unit. Requires that the notice, if the taxing unit posts the notice on an Internet website operated by the unit, rather than if the taxing unit operates an Internet website, be posted on the website from the date the notice is first posted until the second public hearing is concluded. Makes nonsubstantive changes.

(d) Changes a reference to effective tax rate to equivalent tax rate.

(e) Prohibits the meeting to vote on the tax increase from being earlier than the third day or later than the seventh, rather than 14th, day after the date of the second public hearing. Requires the governing body to give new notice if it does not adopt a certain tax rate by the seventh, rather than the 14th, day. Makes a conforming change.

SECTION 35. Amends Chapter 26, Tax Code, by adding Sections 26.061 and 26.062, as follows:

Sec. 26.061. NOTICE OF MEETING TO VOTE ON PROPOSED TAX RATE THAT DOES NOT EXCEED LOWER OF EQUIVALENT OR ROLLBACK TAX RATE. (a) Provides that this section applies only to the governing body of a taxing unit other than a school district that proposes to adopt a tax rate that does not exceed the lower of the equivalent tax rate or the rollback tax rate calculated as provided by this chapter.

(b) Requires that the notice of the meeting at which the governing body of the taxing unit will vote on the proposed tax rate contain a certain statement. Sets forth the required contents of the statement.

(c) Requires that the notice, in addition to including the information described by Subsection (b), include the information described by Section 26.062.

Sec. 26.062. ADDITIONAL INFORMATION TO BE INCLUDED IN TAX RATE NOTICE. (a) Requires that the notice, in addition to the information described by Section 26.06(b-1), (b-2), (b-3), (b-4), (b-5), or (b-6) or 26.061, as applicable, include at the end of the notice a certain statement, a table in the form required by this section following the described statement, and a certain statement following the table. Sets forth the required content of the statements.

(b) Requires that the table contain five rows and four columns.

(c) Sets forth the required contents of the first row.

(d) Sets forth the required contents of the second row.

(e) Sets forth the required contents of the third row.

(f) Sets forth the required contents of the fourth row.

(g) Sets forth the required contents of the fifth row.

(h) Requires that any residence homestead exemption available only to disabled persons, persons 65 years of age or older, or their surviving spouses be disregarded in calculating the average taxable value of a residence homestead in the taxing unit for the preceding tax year and the current tax year for purposes of Subsections (e) and (f).

SECTION 36. Amends Section 26.065(b), Tax Code, to require the taxing unit, rather than require the unit if the taxing unit owns, operates, or controls an Internet website, to post notice of the public hearing prominently on the home page of the Internet website of the unit continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate.

SECTION 37. Amends the heading to Section 26.07, Tax Code, to read as follows:

Sec. 26.07. ELECTION TO REDUCE TAX RATE OF SMALL TAXING UNIT.

SECTION 38. Amends Sections 26.07(a) and (b), Tax Code, as follows:

(a) Authorizes the qualified voters of the taxing unit by petition, if the governing body of a small taxing unit, rather than of a taxing unit other than a school district, adopts a tax rate that exceeds the taxing unit's rollback tax rate calculated as provided by this chapter, to require that an election be held to determine whether or not to reduce the tax rate adopted for the current year to the rollback tax rate calculated as provided by this chapter.

(b) Provides that the petition is valid only if certain criteria are met.

SECTION 39. Amends the heading to Section 26.08, Tax Code, to read as follows:

Sec. 26.08. ELECTION TO APPROVE TAX RATE OF TAXING UNIT OTHER THAN SMALL TAXING UNIT.

SECTION 40. Amends Section 26.08, Tax Code, by amending Subsections (a), (b), (d), (d-1), (d-2), (e), (g), (h), (n), and (p) and adding Subsection (r), as follows:

(a) Provides that if the governing body of a taxing unit other than a small taxing unit, rather than the governing body of a school district, adopts a certain tax rate the rate must be approved by the voters. Replaces district and school district with taxing unit throughout.

(b) Requires the governing body to order that the election be held in the taxing unit on the uniform election date prescribed by Section 41.001 (Uniform Election Dates), Election Code, that occurs in November of the applicable tax year, rather than requires the governing body to order that the election be held in the school district on a date not less than 30 or more than 90 days after the day on which it adopted the tax rate. Prohibits the order calling the election from being issued later than August 15. Deletes existing text providing that Section 41.001, Election Code, does not apply to the election unless a date specified by that section falls within the time permitted by this section. Requires that the ballots, at the election, be prepared to permit voting for or against the proposition in the specified format.

(d) Makes conforming changes.

(d-1) Changes references to school district, school, and district to taxing unit.

(d-2) Makes conforming and nonsubstantive changes.

(e) Makes a nonsubstantive change.

(g) Changes a reference to effective rate to equivalent tax rate.

(h) Makes a nonsubstantive change.

(n) Provides that, for purposes of this section, the rollback tax rate of a school district whose maintenance and operations tax rate for the 2005 tax year was \$1.50 or less per \$100 of taxable value is:

(1) makes no change to this subdivision; and

(2) for the 2007 and subsequent tax years, the lesser of the following:

(A) makes no change to this paragraph; and

(B) the sum of the following:

(i) the equivalent, rather than effective, maintenance and operations tax rate of the district as computed under Subsection (i), rather than Subsection (i) or (k), as applicable;

(ii) and (iii) makes no changes to these subparagraphs.

(p) Makes conforming changes.

(r) Provides that, except as otherwise expressly provided by law, this section does not apply to a tax imposed by a taxing unit if a provision of an uncodified local or special law enacted by the 85th Legislature, Regular Session, 2017, or by an earlier legislature provides that former Section 26.07 does not apply to a tax imposed by the taxing unit.

SECTION 41. Amends Section 26.08(i), Tax Code, as effective September 1, 2017, by changing a reference to effective maintenance and operations tax rate to equivalent maintenance and operations tax rate.

SECTION 42. Amends the heading to Section 26.16, Tax Code, to read as follows:

Sec. 26.16. POSTING OF TAX-RELATED INFORMATION ON COUNTY'S INTERNET WEBSITE.

SECTION 43. Amends Section 26.16, Tax Code, by amending Subsections (a) and (d) and adding Subsections (a-1), (d-1), and (d-2), as follows:

(a) Requires each county to maintain an Internet website. Requires the county assessor-collector for each county, rather than for each county that maintains an Internet website, to post on the Internet website maintained by the county certain information for the most recent five tax years beginning with the 2012 tax year for each taxing unit all or part of the territory of which is located in the county. Makes conforming and nonsubstantive changes.

(a-1) Provides that, for purposes of Subsection (a), a reference to the equivalent tax rate or the equivalent maintenance and operations rate includes the equivalent effective tax rate or effective maintenance and operations rate for a preceding year. Provides that this subsection expires January 1, 2024.

(d) Makes conforming and nonsubstantive changes.

(d-1) Requires the county assessor-collector, in addition to posting the information described by Subsection (a), to post on the Internet website of the county, for each taxing unit all or part of the territory of which is located in the county:

(1) the worksheets used by the designated officer or employee of each taxing unit to calculate the equivalent and rollback tax rates of the unit for the most recent five tax years beginning with the 2018 tax year, as certified by the county assessor-collector under Section 26.04(d-1); and

(2) the name and official contact information for each member of the taxing unit's governing body.

(d-2) Requires the county assessor-collector, not later than August 1, to post on the website the worksheets described by Subsection (d-1)(1) for the current tax year.

SECTION 44. Amends Chapter 26, Tax Code, by adding Sections 26.17 and 26.18, as follows:

Sec. 26.17. REAL-TIME TAX RATE DATABASE. (a) Requires the tax rate officer of each appraisal district to create and maintain a database that meets certain criteria.

(b) Requires that the database be capable of generating, with respect to each property listed on the appraisal roll for the appraisal district, a real-time tax rate notice that includes certain information.

(c) Requires that the address of the Internet website at which the information contained in the database may be found be in the form "(insert name of county in which appraisal district is established) CountyTaxRates.gov" or a substantially similar form.

(d) Requires that the database provide a link to the Internet website used by each taxing unit in which the property is located to post the information described by Section 26.18.

(e) Requires the officer or employee designated by the governing body of each taxing unit to calculate the equivalent tax rate and the rollback tax rate for the unit to electronically:

(1) enter in the database the information described by Subsection (b) as the information becomes available; and

(2) incorporate into the database the completed tax rate calculation forms prepared under Section 26.04(d-1) at the same time the designated officer or employee submits the tax rates to governing body of the unit under Section 26.04(e).

(f) Requires each taxing unit to establish an e-mail address for the purpose described by Subsection (b)(14) (relating to requiring the database to include an email address for the taxing unit to receive written comments).

Sec. 26.18. POSTING OF TAX RATE AND BUDGET INFORMATION BY TAXING UNIT ON WEBSITE. Requires each taxing unit to maintain an Internet website or have access to a generally accessible Internet website that is authorized to be used for the purposes of this section. Requires each taxing unit to post or cause to be posted on the Internet website certain information in a format prescribed by the comptroller.

SECTION 45. Amends Sections 31.12(a) and (b), Tax Code, as amended by S.B. 2242, Acts of the 85th Legislature, Regular Session, 2017, as follows:

(a) Includes a reference to Section 26.08(d-2) in the list of tax refunds.

(b) Provides that for purposes of this section, liability for a refund arises:

(1) and (2) makes no changes to these subdivisions;

(3) if the refund is required by Section 26.08(d-2), on the date the subsequent tax rate is adopted;

(4) relating to if a refund is required by Section 26.15(f). Creates this subdivision from existing text;

(5) through (7) redesignates existing Subdivisions (4), (5), and (6) as Subdivisions (5), (6), and (7) respectively and makes no further changes to these subdivisions.

SECTION 46. Amends Section 33.08(b), Tax Code, to include reference to Section 26.08(d-1) in the list of sections describing tax delinquency.

SECTION 47. Amends Section 41.03(a), Tax Code, as follows:

(a) Provides that a taxing unit is entitled to challenge before the review board:

(1) deletes existing Subdivision (1) relating to the level of appraisals of any category of property in the district or in any territory in the district, but not the appraised value of a single taxpayer's property. Redesignates existing Subdivision (2) as Subdivision (1);

(2) through (4) redesignates existing Subdivisions (3), (4), and (5) as Subdivisions (2), (3), and (4). Makes no further changes to these subdivisions.

SECTION 48. Amends Section 41.12(a), Tax Code, to require the review board to complete certain actions by July 5, rather than July 20.

SECTION 49. Amends Sections 41.44(a), (c), and (d), Tax Code, as follows:

(a) Requires the property owner initiating the protest, except as provided by certain subsections excluding Subsection (b-1) (relating to the entitlements of a certain property owner), to be entitled to a hearing and determination of a protest, to file a written notice of the protest with the review board having authority to hear the matter protested:

(1) not later than the later of May 15 or the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19 (Notice of Appraised Value). Deletes existing text providing that before May 1 or not later than the 30th day after the date that notice to the property owner was delivered to the property owner was provided by Section 25.19, if the property is a single-family residence that qualifies for an exemption under Section 11.13, whichever is later;

(2) deletes existing Subdivision (2) providing that before June 1 or not later than the 30th day after the date that notice was delivered to the property owner as provided by Section 25.19 in connection with any other property, whichever is later. Redesignates existing Subdivision (3) as Subdivision (2);

(3) and (4) redesignates existing Subdivisions (4) and (5) as Subdivisions (3) and (4) and makes no further changes to these subdivisions.

(c) Provides that an owner of land who files notice of protest under Subsection (a)(3) (relating to the case of a protest of a change in the appraisal records), rather than Subsection (a)(4), is entitled to a hearing and determination.

(d) Requires that the necessary protest form permit a property owner to request that the protest be heard by a special panel established under Section 6.425 if the protest will be determined by a review board to which that section applies and the property is included in a classification described by Section 6.425(b).

SECTION 50. Amends Section 41.45, Tax Code, by amending Subsection (d) and adding Subsections (d-1), (d-2), and (d-3), as follows:

(d) Provides that this subsection does not apply to a special panel established under Section 6.425. Changes reference to original hearing to original protest. Deletes existing text requiring that the determination of a protest heard by the panel be made by the review board. Deletes existing text requiring the board, before determining a protest or conducting a rehearing before a new panel or the board, to deliver notice of the hearing or

meeting to determine the protest in accordance with the provisions of this subchapter (Taxpayer Protest).

(d-1) Requires a review board to which Section 6.425 applies to sit in special panels established under that section to conduct protest hearings. Authorizes a special panel to conduct a protest hearing relating to property only if the property is described by Section 6.425(b) and the property owner has requested that a special panel conduct the hearing or if the protest is assigned to the special panel under Section 6.425(f). Authorizes the board, if the recommendation of a special panel is not accepted by the board, to refer the matter for rehearing to another special panel composed of members who did not hear the original protest or, if there are not at least three other special panel members who did not hear the original protest, to determine the protest.

(d-2) Requires that the determination of a protest heard by a panel under Subsection (d) or (d-1) be made by the board.

(d-3) Requires the board to deliver notice of a hearing or meeting to determine a protest heard by a panel, or to rehear a protest, under Subsection (d) or (d-1) in accordance with the provisions of this subchapter.

SECTION 51. Amends Section 41.66, Tax Code, by amending Subsection (k) and adding Subsection (k-1), as follows:

(k) Provides that this subsection does not apply to a special panel established under Section 6.425.

(k-1) Requires a review board to which Section 6.425 applies, on the request of a property owner, to assign a protest relating to property described by Section 6.425(b) to a special panel. Authorizes the chairman of the review board, in addition, to assign a protest relating to property not described by Section 6.425(b) to a special panel as authorized by Section 6.425(f). Requires that protests assigned to special panels be randomly assigned to those panels. Prohibits the protest, if a protest is scheduled to be heard by a particular special panel, from being reassigned to another special panel without the consent of the property owner or designated agent. Authorizes a property owner or designated agent, if the board has cause to reassign a protest to another special panel, to agree to reassignment of the protest or to request that the hearing on the protest be postponed. Requires the board to postpone the hearing on that request. Provides that a change of members of a special panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another special panel.

SECTION 52. Amends Section 41.71, Tax Code, as follows:

Sec. 41.71. EVENING AND WEEKEND HEARINGS. (a) Creates this subsection from existing text. Requires a review board, by rule, to provide for hearings on protests on a Saturday or after 5 p.m. on a weekday, rather than in the evening or on a Saturday or Sunday.

(b) Prohibits the board from scheduling the first hearing on a protest held on a weekday evening to begin after 7 p.m. or scheduling a hearing on a protest on a Sunday.

SECTION 53. Amends Section 45.105(e), Education Code, by changing a reference to effective tax rate to equivalent tax rate.

SECTION 54. Amends Section 130.016(b), Education Code, as follows:

(b) Authorizes the junior college district to levy an ad valorem tax from and after the divestment, if the board of trustees of an independent school district that divests itself of the management, control, and operation of a junior college district under this section

(Separate Board of Trustees in Certain Instances) or under Section 130.017 (Petition and Election to Divest School Board of Authority) was authorized by Section 45.105(e) (relating to dedicating a specific percentage of the local tax levy to the use of the junior college district) or under former Section 20.48(e), rather than Subsection (e) of Section 20.48 of this code, to dedicate a portion of its tax levy to the junior college district before the divestment. Prohibits the tax rate adopted by the governing body, in the first two years in which the junior college district levies an ad valorem tax, from exceeding the rate that, if applied to the total taxable value submitted to the governing body under Section 26.04, Tax Code, would impose an amount equal to the amount of taxes of the school district dedicated to the junior college under Section 45.105(e) or former Section 20.48(e), in the last dedication before the divestment. Provides that, in subsequent years, the tax rate of the junior college district is subject to Section 26.07 or Section 26.08, Tax Code, as applicable. Makes conforming and nonsubstantive changes.

SECTION 55. Amends Section 403.302(o), Government Code, to require the comptroller to adopt rules governing the conduct of the study to determine the total taxable value of all property in each school district after consultation with the comptroller's property tax administration advisory board, rather than the Comptroller's Property Value Study Advisory Committee.

SECTION 56. Amends Sections 281.124(d) and (e), Health and Safety Code, as follows:

(d) Provides that if a majority of votes cast in the election favor the proposition, the tax rate for the specified tax year is the rate approved by the voters, and that rate is not subject to a rollback election under Section 26.07 or 26.08, Tax Code. Requires the board of hospital managers of a certain hospital district (board) to adopt the tax rate as provided by Chapter 26, Tax Code, as applicable.

(e) Prohibits the board, if the proposition is not approved, from adopting a tax rate for the district that exceeds the rate that was not approved, and provides that Section 26.07 or 26.08, Tax Code, as applicable, applies to the adopted rate if that rate exceeds the district's rollback tax rate.

SECTION 57. Amends Section 102.007(d), Local Government Code, by changing a reference to effective tax rate to equivalent tax rate and changing a reference to effective maintenance and operations tax rate to equivalent maintenance and operations tax rate.

SECTION 58. Amends Section 111.008(d), Local Government Code, by changing a reference to effective tax rate to equivalent tax rate and changing a reference to effective maintenance and operations tax rate to equivalent maintenance and operations tax rate.

SECTION 59. Amends Section 111.039(d), Local Government Code, by changing a reference to effective tax rate to equivalent tax rate and changing a reference to effective maintenance and operations tax rate to equivalent maintenance and operations tax rate.

SECTION 60. Amends Section 111.068(c), Local Government Code, by changing a reference to effective tax rate to equivalent tax rate and changing a reference to effective maintenance and operations tax rate to equivalent maintenance and operations tax rate.

SECTION 61. Amends Section 1122.2522, Special District Local Laws Code, by amending Subsection (a) and adding Subsection (a-1), as follows:

(a) Includes reference to small taxing unit as defined by Section 26.012, Tax Code.

(a-1) Requires that an election, if in any year the board of directors of the Hidalgo County Healthcare District adopts a tax rate that exceeds the rollback tax rate calculated as provided by Chapter 26, Tax Code, and the district is not a small taxing unit as defined by Section 26.012 of that code, be held to determine whether or not to approve the tax rate adopted by the board for that year.

SECTION 62. Amends Sections 3828.157 and 8876.152, Special District Local Laws Code, as follows:

Sec. 3828.157. INAPPLICABILITY OF CERTAIN TAX CODE PROVISIONS. Includes Section 26.08, Tax Code, in the list of certain provisions excluded from a tax imposed under certain sections.

Sec. 8876.152. APPLICABILITY OF CERTAIN TAX PROVISIONS. (a) Includes Sections 26.061 and 26.08, Tax Code, in the list of certain provisions excluded from a tax imposed by the Reeves County Groundwater Conservation District.

(b) Provides that Sections 49.236(a)(1) and (2) (relating to the contents of a notice given by the board or directors of the Reeves County Groundwater Conservation District for each meeting of the board at which the adoption of an ad valorem tax rate will be considered) and (b) (relating to the distribution of the notice for meetings by the board), Water Code, apply to the district. Deletes existing text providing that Section 49.236, Water Code, as added by Chapter 248 (H.B. 1541), Acts of the 78th Legislature, Regular Session, 2003, applies to the district.

SECTION 63. Amends Section 49.107(g), Water Code, to include Sections 26.061 and 26.08, Tax Code, in a list of certain sections that do not apply to certain taxes levied and collected under this section (Operation and Maintenance Tax) or a certain ad valorem tax.

SECTION 64. Amends Section 49.108(f), Water Code, to include Sections 26.061 and 26.08, Tax Code, in a list of certain sections that do not apply to certain taxes levied and collected under this section (Contract Elections).

SECTION 65. Amends Section 49.236(a), Water Code, as added by Chapter 335 (S.B. 392), Acts of the 78th Legislature, Regular Session, 2003, as follows:

(a) Sets forth the amended contents of the notice required of a governing body of an applicable district, before the governing body adopts an ad valorem tax rate for a district for debt service, operation and maintenance purposes, or contract purposes.

SECTION 66. Repealers: Sections 403.302(m-1) (relating to the creation and composition of the Comptroller's Property Value Study Advisory Committee) and (n) (relating to an exception of certain details of the Comptroller's Property Value Study Advisory Committee), Government Code.

Repealer: Section 140.010 (Proposed Property Tax Rate Notice for Counties and Municipalities), Local Government Code.

Repealer: Section 49.236 (Notice of Tax Hearing), Water Code, as added by Chapter 248 (H.B. 1541), Acts of the 78th Legislature, Regular Session, 2003.

Repealer: Section 49.2361 (Additional Notice for Certain Tax Increases), Water Code.

Repealer: Section 1 (relating to certain required actions of the chief appraiser), H.B. 2228, Acts of the 85th Legislature, Regular Session, 2017, which amended Section 11.4391(a), Tax Code.

Repealer: Section 3 (relating to the delivery of certain documents), H.B. 2228, Acts of the 85th Legislature, Regular Session, 2017, which added Sections 22.23(c) and (d), Tax Code.

Repealer: Section 5 (relating to a hearing and determination protest), H.B. 2228, Acts of the 85th Legislature, Regular Session, 2017, which amended Sections 41.44(a) and (c), Tax Code.

SECTION 67. Makes application of Sections 5.05, 5.102, 5.13, and 23.01, Tax Code, as amended by this Act, prospective to January 1, 2018.

SECTION 68. (a) Requires the comptroller to comply with Sections 5.07(f), (g), (h), and (i), Tax Code, as added by this Act, as soon as practicable after January 1, 2018.

(b) Requires the comptroller to comply with Section 5.091, Tax Code, as amended by this Act, not later than January 1, 2019.

SECTION 69. Makes application of Section 6.41(d-9), Tax Code, as amended by this Act, prospective to January 1, 2019.

SECTION 70. Makes application of Section 6.42(d), Tax Code, as added by this Act, prospective to January 1, 2018.

SECTION 71. Provides that Sections 11.4391(a) and 22.23, Tax Code, as amended by this Act, apply only to ad valorem taxes imposed for a tax year beginning on or after January 1, 2018.

SECTION 72. (a) Requires an appraisal district established in a county with a population of 120,000 or more and each taxing unit located wholly or partly in such an appraisal district to comply with Sections 26.04(e-2), 26.05(d-1) and (d-2), 26.17, and 26.18, Tax Code, as added by this Act, beginning with the 2019 tax year.

(b) Requires an appraisal district established in a county with a population of less than 120,000 and each taxing unit located wholly in such an appraisal district to comply with Sections 26.04(e-2), 26.05(d-1) and (d-2), 26.17, and 26.18, Tax Code, as added by this Act, beginning with the 2020 tax year.

SECTION 73. Provides that not later than the 30th day after the effective date of this section:

(1) the designated officer or employee of each taxing unit is required to submit to the county assessor-collector for each county in which all or part of the territory of the taxing unit is located the worksheets used by the designated officer or employee to calculate the effective and rollback tax rates of the unit for the 2013-2017 tax years; and

(2) the county assessor-collector for each county is required to post the worksheets submitted to the county assessor-collector under Subdivision (1) of this section on the Internet website of the county.

SECTION 74. Provides that a taxing unit that does not own, operate, or control an Internet website is not required to comply with Sections 26.05(b)(2) and 26.065(b), Tax Code, as amended by this Act, until the first tax year in which the unit is required by law to maintain or have access to an Internet website.

SECTION 75. Makes application of Section 33.08(b), Tax Code, as amended by this Act, prospective to January 1, 2018.

SECTION 76. Makes application of Section 41.03(a), Tax Code, as amended by this Act, prospective to January 1, 2018.

SECTION 77. Makes application of Sections 41.45 and 41.66, Tax Code, as amended by this Act, prospective to January 1, 2019.

SECTION 78. Makes application of Section 41.71, Tax Code, as amended by this Act, prospective to January 1, 2018.

SECTION 79. (a) Effective date, except as otherwise provided by this Act: January 1, 2018.

(b) Effective date, Section 73 of this Act: upon passage or on the 91st day after the last day of the legislative session.

(c) Effective date, Sections 6.41(b) and (d-9), 6.414(d), 41.44(d), 41.45(d), and 41.66(k), Tax Code, as amended by this Act: September 1, 2018.

Effective date, Sections 6.41(b-1), (b-2), and (d-10), 6.425, 41.45(d-1), (d-2), and (d-3), and 41.66(k-1), Tax Code, as added by this Act: September 1, 2018.

(d) Effective date, Sections 26.04(d-1), (d-2), (d-3), (e-2), (e-3), (e-4), and (e-5), and 26.05(d-1) and (d-2), Tax Code, as added by this Act: January 1, 2019.

Effective date, Sections 26.04(e-1) and (g), and 26.05(e), Tax Code, as amended by this Act: January 1, 2019.