By: Hancock   S.C.R. No. 68

1   SENATE CONCURRENT RESOLUTION

2   WHEREAS, Senate Bill No. 2 has been adopted by the senate and

3   the house of representatives and is being prepared for enrollment;

4   and

5   WHEREAS, The bill contains technical errors that should be

6   corrected; now, therefore, be it

7   RESOLVED by the 86th Legislature of the State of Texas, That

8   the enrolling clerk of the senate be instructed to make the

9   following corrections to the enrolled version of Senate Bill No. 2:

10   (1) In SECTION 52 of the bill, in added Section

11 26.075(b)(2)(A), Tax Code (page 87, line 7), between "(A)" and

12 "lower than", insert "equal to or".

13   (2) In SECTION 56 of the bill, in added Section 26.16(d-2),

14 Tax Code (page 93, line 9), strike "Not later than August 7" and

15 substitute "By August 7 or as soon thereafter as practicable".

16   (3) In SECTION 88 of the bill, strike amended Section

17 49.236(a)(3), Water Code, as added by Chapter 335 (S.B. 392), Acts

18 of the 78th Legislature, Regular Session, 2003 (page 131, line 27,

19 through page 132, line 26), and substitute the following:

20   (3) contain a statement in substantially the following

21 form, as applicable:

22   (A) if the district is a district described by

23 Section 49.23601:

24 "NOTICE OF VOTE ON TAX RATE [TAXPAYERS' RIGHT TO ROLLBACK ELECTION]

1

1   "If the district adopts a combined debt service, operation

2   and maintenance, and contract tax rate that would result in the

3   taxes on the average residence homestead increasing [increase] by

4   more than eight percent, [the qualified voters of the district by

5   petition may require that] an election must be held to determine

6   whether to approve [reduce] the operation and maintenance tax rate

7   [to the rollback tax rate] under Section 49.23601 [49.236(d)],

8   Water Code.";

9   (B) if the district is a district described by

10   Section 49.23602:

11   "NOTICE OF VOTE ON TAX RATE

12   "If the district adopts a combined debt service, operation

13   and maintenance, and contract tax rate that would result in the

14   taxes on the average residence homestead increasing by more than

15   3.5 percent, an election must be held to determine whether to

16   approve the operation and maintenance tax rate under Section

17   49.23602, Water Code."; or

18   (C) if the district is a district described by

19   Section 49.23603:

20   "NOTICE OF TAXPAYERS' RIGHT TO ELECTION TO REDUCE TAX RATE

21   "If the district adopts a combined debt service, operation

22   and maintenance, and contract tax rate that would result in the

23   taxes on the average residence homestead increasing by more than

24   eight percent, the qualified voters of the district by petition may

25   require that an election be held to determine whether to reduce the

26   operation and maintenance tax rate to the voter-approval tax rate

27   under Section 49.23603, Water Code."; and

1   (4) In SECTION 89 of the bill, strike added Section

2   49.23601(c), Water Code (page 133, line 24, through page 134, line

3   2), and substitute the following:

4   (c) If the board of a district adopts a combined debt

5   service, contract, and operation and maintenance tax rate that

6   would impose more than 1.08 times the amount of tax imposed by the

7   district in the preceding year on a residence homestead appraised

8   at the average appraised value of a residence homestead in the

9   district in that year, disregarding any homestead exemption

10   available only to disabled persons or persons 65 years of age or

11   older, an election must be held in accordance with the procedures

12   provided by Sections 26.07(c)-(g), Tax Code, to determine whether

13   to approve the adopted tax rate. If the adopted tax rate is not

14   approved at the election, the district's tax rate is the

15   voter-approval tax rate.

16   (5) In SECTION 89 of the bill, strike added Section

17   49.23602, Water Code (page 134, line 3, through page 135, line 22),

18   and substitute the following:

19   Sec. 49.23602. AUTOMATIC ELECTION TO APPROVE TAX RATE FOR

20   CERTAIN DEVELOPED DISTRICTS. (a) In this section:

21   (1) "Developed district" means a district that has

22   financed, completed, and issued bonds to pay for all land, works,

23   improvements, facilities, plants, equipment, and appliances

24   necessary to serve at least 95 percent of the projected build-out of

25   the district in accordance with the purposes for its creation or the

26   purposes authorized by the constitution, this code, or any other

27   law.

1   (2) "Mandatory tax election rate" means the rate equal

2 to the sum of the following tax rates for the district:

3   (A) the rate that would impose 1.035 times the

4 amount of tax imposed by the district in the preceding year on a

5 residence homestead appraised at the average appraised value of a

6 residence homestead in the district in that year, disregarding any

7 homestead exemption available only to disabled persons or persons

8 65 years of age or older; and

9   (B) the unused increment rate.

10   (3) "Unused increment rate" has the meaning assigned

11 by Section 26.013, Tax Code.

12   (4) "Voter-approval tax rate" means the rate equal to

13 the sum of the following tax rates for the district:

14   (A) the current year's debt service tax rate;

15   (B) the current year's contract tax rate;

16   (C) the operation and maintenance tax rate that

17 would impose 1.035 times the amount of the operation and

18 maintenance tax imposed by the district in the preceding year on a

19 residence homestead appraised at the average appraised value of a

20 residence homestead in the district in that year, disregarding any

21 homestead exemption available only to disabled persons or persons

22 65 years of age or older; and

23   (D) the unused increment rate.

24   (b) This section applies only to a developed district that

25 is not a district described by Section 49.23601.

26   (c) If the board of a district adopts a combined debt

27 service, contract, and operation and maintenance tax rate that

1 exceeds the district's mandatory tax election rate, an election

2 must be held in accordance with the procedures provided by Sections

3 26.07(c)-(g), Tax Code, to determine whether to approve the adopted

4 tax rate. If the adopted tax rate is not approved at the election,

5 the district's tax rate is the voter-approval tax rate.

6   (d) Notwithstanding any other provision of this section,

7 the board of a district may give notice under Section

8 49.236(a)(3)(A), determine whether an election is required to

9 approve the adopted tax rate of the district in the manner provided

10 for a district under Section 49.23601(c), and calculate the

11 voter-approval tax rate of the district in the manner provided for a

12 district under Section 49.23601(a) if any part of the district is

13 located in an area declared a disaster area during the current tax

14 year by the governor or by the president of the United States. The

15 board may continue doing so until the earlier of:

16   (1) the second tax year in which the total taxable

17 value of property taxable by the district as shown on the appraisal

18 roll for the district submitted by the assessor for the district to

19 the board exceeds the total taxable value of property taxable by the

20 district on January 1 of the tax year in which the disaster

21 occurred; or

22   (2) the third tax year after the tax year in which the

23 disaster occurred.

24   (6) In SECTION 89 of the bill, strike added Section

25 49.23603(c), Water Code (page 136, lines 11-17), and substitute the

26 following:

27   (c) If the board of a district adopts a combined debt

1 service, contract, and operation and maintenance tax rate that
2 would impose more than 1.08 times the amount of tax imposed by the
3 district in the preceding year on a residence homestead appraised
4 at the average appraised value of a residence homestead in the
5 district in that year, disregarding any homestead exemption
6 available only to disabled persons or persons 65 years of age or
7 older, the qualified voters of the district by petition may require
8 that an election be held to determine whether to reduce the tax rate
9 adopted for the current year to the voter-approval tax rate in
10 accordance with the procedures provided by Sections 26.075 and
11 26.081, Tax Code.