

By: Bettencourt

S.B. No. 1434

A BILL TO BE ENTITLED

1 AN ACT
2 relating to public notice of the availability on the Internet of
3 property-tax-related information.

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

5 SECTION 1. Section 44.004(c), Education Code, is amended to
6 read as follows:

7 (c) The notice of public meeting to discuss and adopt the
8 budget and the proposed tax rate may not be smaller than one-quarter
9 page of a standard-size or a tabloid-size newspaper, and the
10 headline on the notice must be in 18-point or larger type. Subject
11 to Subsection (d), the notice must:

12 (1) contain a statement in the following form:

13 "NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE
14 "The (name of school district) will hold a public meeting at
15 (time, date, year) in (name of room, building, physical location,
16 city, state). The purpose of this meeting is to discuss the school
17 district's budget that will determine the tax rate that will be
18 adopted. Public participation in the discussion is invited." The
19 statement of the purpose of the meeting must be in bold type. In
20 reduced type, the notice must state: "The tax rate that is
21 ultimately adopted at this meeting or at a separate meeting at a
22 later date may not exceed the proposed rate shown below unless the
23 district publishes a revised notice containing the same information
24 and comparisons set out below and holds another public meeting to

1 discuss the revised notice." In addition, in reduced type, the
2 notice must state: "Visit PropertyTaxes.Texas.gov to find a link to
3 your local property tax database on which you can easily access
4 information regarding your property taxes, including information
5 about proposed tax rates and scheduled public hearings of each
6 entity that taxes your property.";

7 (2) contain a section entitled "Comparison of Proposed
8 Budget with Last Year's Budget," which must show the difference,
9 expressed as a percent increase or decrease, as applicable, in the
10 amounts budgeted for the preceding fiscal year and the amount
11 budgeted for the fiscal year that begins in the current tax year for
12 each of the following:

- 13 (A) maintenance and operations;
- 14 (B) debt service; and
- 15 (C) total expenditures;

16 (3) contain a section entitled "Total Appraised Value
17 and Total Taxable Value," which must show the total appraised value
18 and the total taxable value of all property and the total appraised
19 value and the total taxable value of new property taxable by the
20 district in the preceding tax year and the current tax year as
21 calculated under Section 26.04, Tax Code;

22 (4) contain a statement of the total amount of the
23 outstanding and unpaid bonded indebtedness of the school district;

24 (5) contain a section entitled "Comparison of Proposed
25 Rates with Last Year's Rates," which must:

- 26 (A) show in rows the tax rates described by
27 Subparagraphs (i)-(iii), expressed as amounts per \$100 valuation of

1 property, for columns entitled "Maintenance & Operations,"
2 "Interest & Sinking Fund," and "Total," which is the sum of
3 "Maintenance & Operations" and "Interest & Sinking Fund":

4 (i) the school district's "Last Year's
5 Rate";

6 (ii) the "Rate to Maintain Same Level of
7 Maintenance & Operations Revenue & Pay Debt Service," which:

8 (a) in the case of "Maintenance &
9 Operations," is the tax rate that, when applied to the current
10 taxable value for the district, as certified by the chief appraiser
11 under Section 26.01, Tax Code, and as adjusted to reflect changes
12 made by the chief appraiser as of the time the notice is prepared,
13 would impose taxes in an amount that, when added to state funds to
14 be distributed to the district under Chapter 48, would provide the
15 same amount of maintenance and operations taxes and state funds
16 distributed under Chapter 48 per student in average daily
17 attendance for the applicable school year that was available to the
18 district in the preceding school year; and

19 (b) in the case of "Interest & Sinking
20 Fund," is the tax rate that, when applied to the current taxable
21 value for the district, as certified by the chief appraiser under
22 Section 26.01, Tax Code, and as adjusted to reflect changes made by
23 the chief appraiser as of the time the notice is prepared, and when
24 multiplied by the district's anticipated collection rate, would
25 impose taxes in an amount that, when added to state funds to be
26 distributed to the district under Chapter 46 and any excess taxes
27 collected to service the district's debt during the preceding tax

1 year but not used for that purpose during that year, would provide
2 the amount required to service the district's debt; and

3 (iii) the "Proposed Rate";

4 (B) contain fourth and fifth columns aligned with
5 the columns required by Paragraph (A) that show, for each row
6 required by Paragraph (A):

7 (i) the "Local Revenue per Student," which
8 is computed by multiplying the district's total taxable value of
9 property, as certified by the chief appraiser for the applicable
10 school year under Section 26.01, Tax Code, and as adjusted to
11 reflect changes made by the chief appraiser as of the time the
12 notice is prepared, by the total tax rate, and dividing the product
13 by the number of students in average daily attendance in the
14 district for the applicable school year; and

15 (ii) the "State Revenue per Student," which
16 is computed by determining the amount of state aid received or to be
17 received by the district under Chapters 43, 46, and 48 and dividing
18 that amount by the number of students in average daily attendance in
19 the district for the applicable school year; and

20 (C) contain an asterisk after each calculation
21 for "Interest & Sinking Fund" and a footnote to the section that, in
22 reduced type, states "The Interest & Sinking Fund tax revenue is
23 used to pay for bonded indebtedness on construction, equipment, or
24 both. The bonds, and the tax rate necessary to pay those bonds, were
25 approved by the voters of this district.";

26 (6) contain a section entitled "Comparison of Proposed
27 Levy with Last Year's Levy on Average Residence," which must:

1 (A) show in rows the information described by
2 Subparagraphs (i)-(iv), rounded to the nearest dollar, for columns
3 entitled "Last Year" and "This Year":

4 (i) "Average Market Value of Residences,"
5 determined using the same group of residences for each year;

6 (ii) "Average Taxable Value of Residences,"
7 determined after taking into account the limitation on the
8 appraised value of residences under Section 23.23, Tax Code, and
9 after subtracting all homestead exemptions applicable in each year,
10 other than exemptions available only to disabled persons or persons
11 65 years of age or older or their surviving spouses, and using the
12 same group of residences for each year;

13 (iii) "Last Year's Rate Versus Proposed
14 Rate per \$100 Value"; and

15 (iv) "Taxes Due on Average Residence,"
16 determined using the same group of residences for each year; and

17 (B) contain the following information: "Increase
18 (Decrease) in Taxes" expressed in dollars and cents, which is
19 computed by subtracting the "Taxes Due on Average Residence" for
20 the preceding tax year from the "Taxes Due on Average Residence" for
21 the current tax year;

22 (7) contain the following statement in bold print:
23 "Under state law, the dollar amount of school taxes imposed on the
24 residence of a person 65 years of age or older or of the surviving
25 spouse of such a person, if the surviving spouse was 55 years of age
26 or older when the person died, may not be increased above the amount
27 paid in the first year after the person turned 65, regardless of

1 changes in tax rate or property value.";

2 (8) contain the following statement in bold print:

3 "Notice of Voter-Approval Rate: The highest tax rate the district
4 can adopt before requiring voter approval at an election is (the
5 school district voter-approval rate determined under Section
6 26.08, Tax Code). This election will be automatically held if the
7 district adopts a rate in excess of the voter-approval rate of (the
8 school district voter-approval rate)."; and

9 (9) contain a section entitled "Fund Balances," which
10 must include the estimated amount of interest and sinking fund
11 balances and the estimated amount of maintenance and operation or
12 general fund balances remaining at the end of the current fiscal
13 year that are not encumbered with or by corresponding debt
14 obligation, less estimated funds necessary for the operation of the
15 district before the receipt of the first payment under Chapter 48 in
16 the succeeding school year.

17 SECTION 2. Section 25.19, Tax Code, is amended by adding
18 Subsection (m) to read as follows:

19 (m) A notice required by Subsection (a) or (g) must include
20 the following statement: "Beginning August 7th, visit
21 PropertyTaxes.Texas.gov to find a link to your local property tax
22 database on which you can easily access information regarding your
23 property taxes, including information regarding the amount of taxes
24 that each entity that taxes your property will impose if the entity
25 adopts its proposed tax rate. Your local property tax database will
26 be updated regularly during August and September as local elected
27 officials propose and adopt the property tax rates that will

1 determine how much you pay in property taxes."

2 SECTION 3. Section 26.04(e-2), Tax Code, is amended to read
3 as follows:

4 (e-2) By August 7 or as soon thereafter as practicable, the
5 chief appraiser of each appraisal district shall deliver by regular
6 mail or e-mail to each owner of property located in the appraisal
7 district a notice that the estimated amount of taxes to be imposed
8 on the owner's property by each taxing unit in which the property is
9 located may be found in the property tax database maintained by the
10 appraisal district under Section 26.17. The notice must include:

11 (1) the following [a] statement: "Visit
12 PropertyTaxes.Texas.gov to find a link to your local property tax
13 database on which you can easily access information regarding your
14 property taxes, including information regarding the amount of taxes
15 that each entity that taxes your property will impose if the entity
16 adopts its proposed tax rate. Your local property tax database will
17 be updated regularly during August and September as local elected
18 officials propose and adopt the property tax rates that will
19 determine how much you pay in property taxes." [directing the
20 property owner to an Internet website from which the owner may
21 access information related to the actions taken or proposed to be
22 taken by each taxing unit in which the property is located that may
23 affect the taxes imposed on the owner's property];

24 (2) a statement that the property owner may request
25 from the county assessor-collector for the county in which the
26 property is located or, if the county assessor-collector does not
27 assess taxes for the county, the person who assesses taxes for the

1 county under Section 6.24(b), contact information for the assessor
2 for each taxing unit in which the property is located, who must
3 provide the information described by this subsection to the owner
4 on request; and

5 (3) the name, address, and telephone number of the
6 county assessor-collector for the county in which the property is
7 located or, if the county assessor-collector does not assess taxes
8 for the county, the person who assesses taxes for the county under
9 Section 6.24(b).

10 SECTION 4. Section 26.052, Tax Code, is amended by adding
11 Subsection (e-1) to read as follows:

12 (e-1) Public notice provided under Subsection (c) must
13 include the following statement: "Visit PropertyTaxes.Texas.gov to
14 find a link to your local property tax database on which you can
15 easily access information regarding your property taxes, including
16 information about proposed tax rates and scheduled public hearings
17 of each entity that taxes your property."

18 SECTION 5. Sections 26.06(b-1), (b-2), and (b-3), Tax Code,
19 are amended to read as follows:

20 (b-1) If the proposed tax rate exceeds the no-new-revenue
21 tax rate and the voter-approval tax rate of the taxing unit, the
22 notice must contain a statement in the following form:

23 "NOTICE OF PUBLIC HEARING ON TAX INCREASE

24 "PROPOSED TAX RATE \$_____ per \$100

25 "NO-NEW-REVENUE TAX RATE \$_____ per \$100

26 "VOTER-APPROVAL TAX RATE \$_____ per \$100

27 "The no-new-revenue tax rate is the tax rate for the (current

1 tax year) tax year that will raise the same amount of property tax
2 revenue for (name of taxing unit) from the same properties in both
3 the (preceding tax year) tax year and the (current tax year) tax
4 year.

5 "The voter-approval tax rate is the highest tax rate that
6 (name of taxing unit) may adopt without holding an election to seek
7 voter approval of the rate.

8 "The proposed tax rate is greater than the no-new-revenue tax
9 rate. This means that (name of taxing unit) is proposing to
10 increase property taxes for the (current tax year) tax year.

11 "A public hearing on the proposed tax rate will be held on
12 (date and time) at (meeting place).

13 "The proposed tax rate is also greater than the
14 voter-approval tax rate. If (name of taxing unit) adopts the
15 proposed tax rate, (name of taxing unit) is required to hold an
16 election so that the voters may accept or reject the proposed tax
17 rate. If a majority of the voters reject the proposed tax rate, the
18 tax rate of the (name of taxing unit) will be the voter-approval tax
19 rate. The election will be held on (date of election). You may
20 contact the (name of office responsible for administering the
21 election) for information about voting locations. The hours of
22 voting on election day are (voting hours).

23 "Your taxes owed under any of the tax rates mentioned above
24 can be calculated as follows:

25 "Property tax amount = tax rate x taxable value of your
26 property / 100

27 "(Names of all members of the governing body, showing how

1 each voted on the proposal to consider the tax increase or, if one
2 or more were absent, indicating the absences.)

3 "Visit PropertyTaxes.Texas.gov to find a link to your local
4 property tax database on which you can easily access information
5 regarding your property taxes, including information about
6 proposed tax rates and scheduled public hearings of each entity
7 that taxes your property.

8 "The 86th Texas Legislature modified the manner in which the
9 voter-approval tax rate is calculated to limit the rate of growth of
10 property taxes in the state."

11 (b-2) If the proposed tax rate exceeds the no-new-revenue
12 tax rate but does not exceed the voter-approval tax rate of the
13 taxing unit, the notice must contain a statement in the following
14 form:

15 "NOTICE OF PUBLIC HEARING ON TAX INCREASE

16 "PROPOSED TAX RATE \$_____ per \$100

17 "NO-NEW-REVENUE TAX RATE \$_____ per \$100

18 "VOTER-APPROVAL TAX RATE \$_____ per \$100

19 "The no-new-revenue tax rate is the tax rate for the (current
20 tax year) tax year that will raise the same amount of property tax
21 revenue for (name of taxing unit) from the same properties in both
22 the (preceding tax year) tax year and the (current tax year) tax
23 year.

24 "The voter-approval tax rate is the highest tax rate that
25 (name of taxing unit) may adopt without holding an election to seek
26 voter approval of the rate.

27 "The proposed tax rate is greater than the no-new-revenue tax

1 rate. This means that (name of taxing unit) is proposing to
2 increase property taxes for the (current tax year) tax year.

3 "A public hearing on the proposed tax rate will be held on
4 (date and time) at (meeting place).

5 "The proposed tax rate is not greater than the voter-approval
6 tax rate. As a result, (name of taxing unit) is not required to
7 hold an election at which voters may accept or reject the proposed
8 tax rate. However, you may express your support for or opposition
9 to the proposed tax rate by contacting the members of the (name of
10 governing body) of (name of taxing unit) at their offices or by
11 attending the public hearing mentioned above.

12 "Your taxes owed under any of the tax rates mentioned above
13 can be calculated as follows:

14 "Property tax amount = tax rate x taxable value of your
15 property / 100

16 "(Names of all members of the governing body, showing how
17 each voted on the proposal to consider the tax increase or, if one
18 or more were absent, indicating the absences.)

19 "Visit PropertyTaxes.Texas.gov to find a link to your local
20 property tax database on which you can easily access information
21 regarding your property taxes, including information about
22 proposed tax rates and scheduled public hearings of each entity
23 that taxes your property.

24 "The 86th Texas Legislature modified the manner in which the
25 voter-approval tax rate is calculated to limit the rate of growth of
26 property taxes in the state."

27 (b-3) If the proposed tax rate does not exceed the

1 no-new-revenue tax rate but exceeds the voter-approval tax rate of
2 the taxing unit, the notice must contain a statement in the
3 following form:

4 "NOTICE OF PUBLIC HEARING ON TAX RATE

5 "PROPOSED TAX RATE \$_____ per \$100

6 "NO-NEW-REVENUE TAX RATE \$_____ per \$100

7 "VOTER-APPROVAL TAX RATE \$_____ per \$100

8 "The no-new-revenue tax rate is the tax rate for the (current
9 tax year) tax year that will raise the same amount of property tax
10 revenue for (name of taxing unit) from the same properties in both
11 the (preceding tax year) tax year and the (current tax year) tax
12 year.

13 "The voter-approval tax rate is the highest tax rate that
14 (name of taxing unit) may adopt without holding an election to seek
15 voter approval of the rate.

16 "The proposed tax rate is not greater than the no-new-revenue
17 tax rate. This means that (name of taxing unit) is not proposing to
18 increase property taxes for the (current tax year) tax year.

19 "A public hearing on the proposed tax rate will be held on
20 (date and time) at (meeting place).

21 "The proposed tax rate is greater than the voter-approval tax
22 rate. If (name of taxing unit) adopts the proposed tax rate, (name
23 of taxing unit) is required to hold an election so that the voters
24 may accept or reject the proposed tax rate. If a majority of the
25 voters reject the proposed tax rate, the tax rate of the (name of
26 taxing unit) will be the voter-approval tax rate. The election
27 will be held on (date of election). You may contact the (name of

1 office responsible for administering the election) for information
2 about voting locations. The hours of voting on election day are
3 (voting hours).

4 "Your taxes owed under any of the tax rates mentioned above
5 can be calculated as follows:

6 "Property tax amount = tax rate x taxable value of your
7 property / 100

8 "(Names of all members of the governing body, showing how
9 each voted on the proposal to consider the tax rate or, if one or
10 more were absent, indicating the absences.)

11 "Visit PropertyTaxes.Texas.gov to find a link to your local
12 property tax database on which you can easily access information
13 regarding your property taxes, including information about
14 proposed tax rates and scheduled public hearings of each entity
15 that taxes your property.

16 "The 86th Texas Legislature modified the manner in which the
17 voter-approval tax rate is calculated to limit the rate of growth of
18 property taxes in the state."

19 SECTION 6. Section 26.061(b), Tax Code, is amended to read
20 as follows:

21 (b) The notice of the meeting at which the governing body of
22 the taxing unit will vote on the proposed tax rate must contain a
23 statement in the following form:

24	"NOTICE OF MEETING TO VOTE ON TAX RATE	
25	"PROPOSED TAX RATE	\$_____ per \$100
26	"NO-NEW-REVENUE TAX RATE	\$_____ per \$100
27	"VOTER-APPROVAL TAX RATE	\$_____ per \$100

1 "The no-new-revenue tax rate is the tax rate for the (current
2 tax year) tax year that will raise the same amount of property tax
3 revenue for (name of taxing unit) from the same properties in both
4 the (preceding tax year) tax year and the (current tax year) tax
5 year.

6 "The voter-approval tax rate is the highest tax rate that
7 (name of taxing unit) may adopt without holding an election to seek
8 voter approval of the rate.

9 "The proposed tax rate is not greater than the no-new-revenue
10 tax rate. This means that (name of taxing unit) is not proposing to
11 increase property taxes for the (current tax year) tax year.

12 "A public meeting to vote on the proposed tax rate will be
13 held on (date and time) at (meeting place).

14 "The proposed tax rate is also not greater than the
15 voter-approval tax rate. As a result, (name of taxing unit) is not
16 required to hold an election to seek voter approval of the
17 rate. However, you may express your support for or opposition to
18 the proposed tax rate by contacting the members of the (name of
19 governing body) of (name of taxing unit) at their offices or by
20 attending the public meeting mentioned above.

21 "Your taxes owed under any of the above rates can be
22 calculated as follows:

23 "Property tax amount = tax rate x taxable value of your
24 property / 100

25 "(Names of all members of the governing body, showing how
26 each voted on the proposed tax rate or, if one or more were absent,
27 indicating the absences.)

1 "Visit PropertyTaxes.Texas.gov to find a link to your local
2 property tax database on which you can easily access information
3 regarding your property taxes, including information about
4 proposed tax rates and scheduled public hearings of each entity
5 that taxes your property.

6 "The 86th Texas Legislature modified the manner in which the
7 voter-approval tax rate is calculated to limit the rate of growth of
8 property taxes in the state."

9 SECTION 7. Chapter 26, Tax Code, is amended by adding
10 Section 26.175 to read as follows:

11 Sec. 26.175. PROPERTY TAX DATABASE LOCATOR WEBSITE. (a) In
12 this section, "property tax database" means a property tax database
13 required to be created and maintained by a chief appraiser under
14 Section 26.17.

15 (b) The comptroller shall develop and maintain an easily
16 accessible Internet website that lists each property tax database
17 and includes a method to assist a property owner to identify the
18 appropriate property tax database for the owner's property.

19 (c) The Internet website must provide a separate link to the
20 Internet location of each property tax database.

21 (d) The address of the Internet website must be
22 "PropertyTaxes.Texas.gov."

23 SECTION 8. Section 49.236(a), Water Code, is amended to
24 read as follows:

25 (a) Before the board adopts an ad valorem tax rate for the
26 district for debt service, operation and maintenance purposes, or
27 contract purposes, the board shall give notice of each meeting of

1 the board at which the adoption of a tax rate will be considered.

2 The notice must:

3 (1) contain a statement in substantially the following
4 form:

5 "NOTICE OF PUBLIC HEARING ON TAX RATE

6 "The (name of the district) will hold a public hearing on a
7 proposed tax rate for the tax year (year of tax levy) on (date and
8 time) at (meeting place). Your individual taxes may increase at a
9 greater or lesser rate, or even decrease, depending on the tax rate
10 that is adopted and on the change in the taxable value of your
11 property in relation to the change in taxable value of all other
12 property. The change in the taxable value of your property in
13 relation to the change in the taxable value of all other property
14 determines the distribution of the tax burden among all property
15 owners.

16 "Visit PropertyTaxes.Texas.gov to find a link to your local
17 property tax database on which you can easily access information
18 regarding your property taxes, including information about
19 proposed tax rates and scheduled public hearings of each entity
20 that taxes your property.

21 "(Names of all board members and, if a vote was taken, an
22 indication of how each voted on the proposed tax rate and an
23 indication of any absences.)";

24 (2) contain the following information:

25 (A) the district's total adopted tax rate for the
26 preceding year and the proposed tax rate, expressed as an amount per
27 \$100;

1 (B) the difference, expressed as an amount per
2 \$100 and as a percent increase or decrease, as applicable, in the
3 proposed tax rate compared to the adopted tax rate for the preceding
4 year;

5 (C) the average appraised value of a residence
6 homestead in the district in the preceding year and in the current
7 year; the district's total homestead exemption, other than an
8 exemption available only to disabled persons or persons 65 years of
9 age or older, applicable to that appraised value in each of those
10 years; and the average taxable value of a residence homestead in the
11 district in each of those years, disregarding any homestead
12 exemption available only to disabled persons or persons 65 years of
13 age or older;

14 (D) the amount of tax that would have been
15 imposed by the district in the preceding year on a residence
16 homestead appraised at the average appraised value of a residence
17 homestead in that year, disregarding any homestead exemption
18 available only to disabled persons or persons 65 years of age or
19 older;

20 (E) the amount of tax that would be imposed by the
21 district in the current year on a residence homestead appraised at
22 the average appraised value of a residence homestead in that year,
23 disregarding any homestead exemption available only to disabled
24 persons or persons 65 years of age or older, if the proposed tax
25 rate is adopted;

26 (F) the difference between the amounts of tax
27 calculated under Paragraphs (D) and (E), expressed in dollars and

1 cents and described as the annual percentage increase or decrease,
2 as applicable, in the tax to be imposed by the district on the
3 average residence homestead in the district in the current year if
4 the proposed tax rate is adopted; and

5 (G) if the proposed combined debt service,
6 operation and maintenance, and contract tax rate requires or
7 authorizes an election to approve or reduce the tax rate, as
8 applicable, a description of the purpose of the proposed tax
9 increase;

10 (3) contain a statement in substantially the following
11 form, as applicable:

12 (A) if the district is a district described by
13 Section 49.23601:

14 "NOTICE OF VOTE ON TAX RATE

15 "If the district adopts a combined debt service, operation
16 and maintenance, and contract tax rate that would result in the
17 taxes on the average residence homestead increasing by more than
18 eight percent, an election must be held to determine whether to
19 approve the operation and maintenance tax rate under Section
20 49.23601, Water Code.";

21 (B) if the district is a district described by
22 Section 49.23602:

23 "NOTICE OF VOTE ON TAX RATE

24 "If the district adopts a combined debt service, operation
25 and maintenance, and contract tax rate that would result in the
26 taxes on the average residence homestead increasing by more than
27 3.5 percent, an election must be held to determine whether to

1 approve the operation and maintenance tax rate under Section
2 [49.23602](#), Water Code."; or

3 (C) if the district is a district described by
4 Section [49.23603](#):

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

6 "If the district adopts a combined debt service, operation
7 and maintenance, and contract tax rate that would result in the
8 taxes on the average residence homestead increasing by more than
9 eight percent, the qualified voters of the district by petition may
10 require that an election be held to determine whether to reduce the
11 operation and maintenance tax rate to the voter-approval tax rate
12 under Section [49.23603](#), Water Code."; and

13 (4) include the following statement: "The 86th Texas
14 Legislature modified the manner in which the voter-approval tax
15 rate is calculated to limit the rate of growth of property taxes in
16 the state.".

17 SECTION 9. Not later than January 1, 2022, the comptroller
18 of public accounts shall develop the Internet website required by
19 Section 26.175, Tax Code, as added by this Act.

20 SECTION 10. The changes in law made by this Act apply only
21 to a notice required to be delivered for an ad valorem tax year that
22 begins on or after January 1, 2022.

23 SECTION 11. This Act takes effect immediately if it
24 receives a vote of two-thirds of all the members elected to each
25 house, as provided by Section [39](#), Article III, Texas Constitution.
26 If this Act does not receive the vote necessary for immediate
27 effect, this Act takes effect September 1, 2021.