88R6735 RDS-D

By:  Thompson of Brazoria H.B. No. 2714

A BILL TO BE ENTITLED

AN ACT

relating to the authority of the officer or employee designated by the governing body of a municipality to calculate certain ad valorem tax rates of the municipality to recalculate those rates.

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

SECTION 1.  Section 26.013, Tax Code, is amended by adding Subsection (a-1) to read as follows:

(a-1)  For purposes of this section, a voter-approval tax rate that is recalculated under Section 26.04(c-3) is the taxing unit's voter-approval tax rate in the applicable preceding tax year.

SECTION 2.  Section 26.04, Tax Code, is amended by adding Subsection (c-3) and amending Subsections (d-1), (d-2), and (d-3) to read as follows:

(c-3)  Notwithstanding any other provision of this chapter, the officer or employee designated by the governing body of a municipality to calculate the municipality's no-new-revenue tax rate and voter-approval tax rate for a tax year under Subsection (c-2) may recalculate those rates for that tax year after the municipality receives the certified appraisal roll.

(d-1)  The designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Section 5.07 in calculating or recalculating the no-new-revenue tax rate and the voter-approval tax rate.

(d-2)  The designated officer or employee may not submit the no-new-revenue tax rate and the voter-approval tax rate to the governing body of the taxing unit and the taxing unit may not adopt 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 taxing unit's certified appraisal roll in performing the calculations. The designated officer or employee shall make the same certification required by this subsection on the tax rate calculation forms used to recalculate the tax rates under Subsection (c-3).

(d-3)  As soon as practicable after the designated officer or employee calculates or recalculates the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit, the designated officer or employee shall submit the tax rate calculation forms used in calculating or recalculating the rates to the county assessor-collector for each county in which all or part of the territory of the taxing unit is located.

SECTION 3.  Section 26.16(d-1), Tax Code, is amended to read as follows:

(d-1)  In addition to posting the information described by Subsection (a), the county assessor-collector shall 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 tax rate calculation forms used by the designated officer or employee of each taxing unit to calculate or recalculate the no-new-revenue and voter-approval tax rates of the taxing unit for the most recent five tax years beginning with the 2020 tax year, as certified by the designated officer or employee under Section 26.04(d-2); and

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

SECTION 4.  Section 26.17(e), Tax Code, is amended to read as follows:

(e)  The officer or employee designated by the governing body of each taxing unit in which the property is located to calculate the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit must electronically incorporate into the database:

(1)  the information described by Subsections (b)(5), (6), (7), (12), and (13), as applicable, as the information becomes available; [~~and~~]

(2)  the 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 the governing body of the taxing unit under Section 26.04(e); and

(3)  the tax rate calculation forms prepared under Section 26.04(c-3) as soon as practicable after certifying the forms.

SECTION 5.  This Act takes effect September 1, 2023.