

By: Shine

H.B. No. 4232

A BILL TO BE ENTITLED

AN ACT

relating to publication of public improvement district service plans and assessments on certain public Internet websites.

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

SECTION 1. Section 372.013, Local Government Code, is amended by adding Subsection (f) to read as follows:

(f) Not later than the seventh day after the date the governing body of a municipality or county approves, amends, or updates a service plan, the municipality or county shall post a copy of the service plan, including a copy of the notice form required by Section 5.014, Property Code, on the Internet website maintained or used by the municipality or county for the purposes of Section 26.18, Tax Code.

SECTION 2. The heading to Section 372.016, Local Government Code, is amended to read as follows:

Sec. 372.016. PROPOSED ASSESSMENT ROLL.

SECTION 3. Section 372.016(c), Local Government Code, is amended to read as follows:

(c) When the proposed assessment roll is filed under Subsection (b), the municipal secretary or other officer shall mail to the owners of property liable for assessment a notice of the hearing. The notice must contain the information required by Subsection (b) and the secretary or other officer shall mail the notice to the last known address of the property owner. The failure

1 of a property owner to receive notice does not invalidate the
2 proceeding.

3 SECTION 4. Section [372.017](#), Local Government Code, is
4 amended by adding Subsections (c), (d), and (e) to read as follows:

5 (c) Not later than the seventh day after the date the
6 governing body levies an assessment under Subsection (b), the
7 governing body shall submit the assessment roll for each public
8 improvement district established under this chapter to each
9 appraisal district in which property subject to assessment under
10 the public improvement district is located. The assessment roll
11 must state:

12 (1) the total assessment levied against each parcel of
13 land in the improvement district under Subsection (b);

14 (2) the amount of the annual assessment; and

15 (3) the amount of each periodic installment, if
16 applicable.

17 (d) The governing body shall submit an updated assessment
18 roll for each public improvement district established under this
19 chapter to each appraisal district in which property subject to
20 assessment under the public improvement district is located not
21 later than the seventh day after the date the governing body makes:

22 (1) a supplemental assessment under Section [372.019](#);

23 or

24 (2) a reassessment or new assessment under Section
25 [372.020](#).

26 (e) An assessment roll submitted to an appraisal district
27 under this section must be in an electronic format capable of being

1 electronically incorporated into the property tax database
2 maintained by each appraisal district under Section 26.17, Tax
3 Code.

4 SECTION 5. Section 26.17(b), Tax Code, is amended to read as
5 follows:

6 (b) The database must include, with respect to each property
7 listed on the appraisal roll for the appraisal district:

8 (1) the property's identification number;

9 (2) the property's market value;

10 (3) the property's taxable value;

11 (4) the name of each taxing unit in which the property
12 is located;

13 (5) for each taxing unit other than a school district
14 in which the property is located:

15 (A) the no-new-revenue tax rate; and

16 (B) the voter-approval tax rate;

17 (6) for each school district in which the property is
18 located:

19 (A) the tax rate that would maintain the same
20 amount of state and local revenue per weighted student that the
21 district received in the school year beginning in the preceding tax
22 year; and

23 (B) the voter-approval tax rate;

24 (7) the tax rate proposed by the governing body of each
25 taxing unit in which the property is located;

26 (8) for each taxing unit other than a school district
27 in which the property is located, the taxes that would be imposed on

1 the property if the taxing unit adopted a tax rate equal to:

2 (A) the no-new-revenue tax rate; and

3 (B) the proposed tax rate;

4 (9) for each school district in which the property is
5 located, the taxes that would be imposed on the property if the
6 district adopted a tax rate equal to:

7 (A) the tax rate that would maintain the same
8 amount of state and local revenue per weighted student that the
9 district received in the school year beginning in the preceding tax
10 year; and

11 (B) the proposed tax rate;

12 (10) for each taxing unit other than a school district
13 in which the property is located, the difference between the amount
14 calculated under Subdivision (8)(A) and the amount calculated under
15 Subdivision (8)(B);

16 (11) for each school district in which the property is
17 located, the difference between the amount calculated under
18 Subdivision (9)(A) and the amount calculated under Subdivision
19 (9)(B);

20 (12) the date, time, and location of the public
21 hearing, if applicable, on the proposed tax rate to be held by the
22 governing body of each taxing unit in which the property is located;

23 (13) the date, time, and location of the public
24 meeting, if applicable, at which the tax rate will be adopted to be
25 held by the governing body of each taxing unit in which the property
26 is located; ~~and~~

27 (14) for each taxing unit in which the property is

1 located, an e-mail address at which the taxing unit is capable of
2 receiving written comments regarding the proposed tax rate of the
3 taxing unit; and

4 (15) for each public improvement district established
5 under Chapter 372 or 382, Local Government Code, in which the
6 property is located:

7 (A) the name of the district;

8 (B) the total assessment levied against the
9 property by the district;

10 (C) the amount of the annual assessment levied
11 against the property by the district; and

12 (D) if applicable, the amount of each periodic
13 installment levied against the property by the district.

14 SECTION 6. This Act takes effect January 1, 2024.