

1-1 By: Bettencourt, et al. S.B. No. 1
 1-2 (In the Senate - Filed July 18, 2017; July 20, 2017, read
 1-3 first time and referred to Select Committee on Government Reform;
 1-4 July 22, 2017, reported favorably by the following vote: Yeas 5,
 1-5 Nays 2; July 22, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Creighton	X			
1-9 Hancock	X			
1-10 Lucio		X		
1-11 Perry	X			
1-12 Taylor of Collin	X			
1-13 Uresti		X		

1-15 A BILL TO BE ENTITLED
 1-16 AN ACT

1-17 relating to ad valorem taxation.
 1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 1-19 SECTION 1. This Act may be cited as the Texas Property Tax
 1-20 Reform and Relief Act of 2017.
 1-21 SECTION 2. Chapter 5, Tax Code, is amended by adding Section
 1-22 5.01 to read as follows:
 1-23 Sec. 5.01. PROPERTY TAX ADMINISTRATION ADVISORY BOARD.
 1-24 (a) The comptroller shall appoint the property tax administration
 1-25 advisory board to advise the comptroller with respect to the
 1-26 division or divisions within the office of the comptroller with
 1-27 primary responsibility for state administration of property
 1-28 taxation and state oversight of appraisal districts and local tax
 1-29 offices. The advisory board may make recommendations to the
 1-30 comptroller regarding improving the effectiveness and efficiency
 1-31 of the property tax system, best practices, and complaint
 1-32 resolution procedures.
 1-33 (b) The advisory board is composed of at least six members
 1-34 appointed by the comptroller. The members of the board should
 1-35 include:
 1-36 (1) representatives of property tax payers, appraisal
 1-37 districts, and school districts; and
 1-38 (2) a person who has knowledge or experience in
 1-39 conducting ratio studies.
 1-40 (c) The members of the advisory board serve at the pleasure
 1-41 of the comptroller.
 1-42 (d) Any advice to the comptroller relating to a matter
 1-43 described by Subsection (a) that is provided by a member of the
 1-44 advisory board must be provided at a meeting called by the
 1-45 comptroller.
 1-46 (e) Chapter 2110, Government Code, does not apply to the
 1-47 advisory board.
 1-48 SECTION 3. Section 5.05, Tax Code, is amended by adding
 1-49 Subsection (c-1) to read as follows:
 1-50 (c-1) An appraisal district shall appraise property in
 1-51 accordance with any appraisal manuals prepared and issued by the
 1-52 comptroller under this section.
 1-53 SECTION 4. Section 5.07, Tax Code, is amended by adding
 1-54 Subsections (f), (g), (h), and (i) to read as follows:
 1-55 (f) In conjunction with prescribing a uniform record system
 1-56 to be used by all appraisal districts as required by Subsection (c),
 1-57 the comptroller shall prescribe tax rate calculation forms to be
 1-58 used by the designated officer or employee of each:
 1-59 (1) taxing unit other than a school district to
 1-60 calculate and submit the equivalent tax rate and the rollback tax
 1-61 rate for the unit as required by Chapter 26; and

2-1 (2) school district to calculate and submit the
 2-2 equivalent tax rate, the rollback tax rate, and the rate to maintain
 2-3 the same amount of state and local revenue per weighted student that
 2-4 the district received in the school year beginning in the preceding
 2-5 tax year as required by Chapter 26.

2-6 (g) The forms described by Subsection (f) must be in an
 2-7 electronic format and:

2-8 (1) have blanks that can be filled in electronically;

2-9 (2) be capable of being certified by the designated
 2-10 officer or employee after completion as accurately calculating the
 2-11 applicable tax rates and using values that are the same as the
 2-12 values shown in the taxing unit's certified appraisal roll; and

2-13 (3) be capable of being electronically incorporated
 2-14 into the real-time tax rate database maintained by the tax rate
 2-15 officer of each appraisal district and submitted electronically to
 2-16 the county assessor-collector of each county in which all or part of
 2-17 the territory of the taxing unit is located.

2-18 (h) For purposes of Subsections (f) and (g), the comptroller
 2-19 shall use the forms published on the comptroller's Internet website
 2-20 as of January 1, 2017, as modified as necessary to comply with the
 2-21 requirements of those subsections. The forms may be updated at the
 2-22 discretion of the comptroller to reflect any change in the values
 2-23 used to calculate a tax rate, including the changes resulting from
 2-24 the implementation in the 2018 tax year of S.B. 1, Acts of the 85th
 2-25 Legislature, 1st Called Session, 2017, or similar legislation
 2-26 enacted at that session, or a change in a subsequent tax year
 2-27 resulting from a statutory change in a value used to calculate a tax
 2-28 rate. The forms may also be updated at the discretion of the
 2-29 comptroller to reflect formatting or other nonsubstantive changes.

2-30 (i) The comptroller may revise the forms to reflect
 2-31 statutory changes other than those described by Subsection (h) or
 2-32 on receipt of a request in writing. A revision under this
 2-33 subsection must be approved by the agreement of a majority of the
 2-34 members of a committee selected by the comptroller who are present
 2-35 at a committee meeting at which a quorum is present. The members of
 2-36 the committee must represent, equally, taxpayers and either taxing
 2-37 units or persons designated by taxing units. In the case of a
 2-38 revision for which the comptroller receives a request in writing,
 2-39 the person requesting the revision shall pay the costs of mediation
 2-40 if the comptroller determines that mediation is required.

2-41 SECTION 5. Section 5.091, Tax Code, is amended to read as
 2-42 follows:

2-43 Sec. 5.091. STATEWIDE LIST OF TAX RATES. (a) Each year the
 2-44 comptroller shall prepare a list that includes the total tax rate
 2-45 imposed by each taxing unit in this state, as ~~other than a school~~
 2-46 ~~district, if the tax rate is~~ reported to the comptroller by each
 2-47 appraisal district, for the year ~~preceding the year~~ in which the
 2-48 list is prepared. The comptroller shall:

2-49 (1) prescribe the manner in which and deadline by
 2-50 which appraisal districts are required to submit the tax rates to
 2-51 the comptroller; and

2-52 (2) list the tax rates alphabetically according to:

2-53 (A) the county or counties in which each taxing
 2-54 unit is located; and

2-55 (B) the name of each taxing unit ~~in descending~~
 2-56 order].

2-57 (b) Not later than January 1 ~~December 31~~ of the following
 2-58 ~~each~~ year, the comptroller shall publish on the comptroller's
 2-59 Internet website the list required by Subsection (a).

2-60 SECTION 6. Sections 5.102(a) and (c), Tax Code, are amended
 2-61 to read as follows:

2-62 (a) At least once every two years, the comptroller shall
 2-63 review the governance of each appraisal district, taxpayer
 2-64 assistance provided, and the operating and appraisal standards,
 2-65 procedures, and methodology used by each appraisal district, to
 2-66 determine compliance with generally accepted standards,
 2-67 procedures, and methodology, including compliance with standards,
 2-68 procedures, and methodology prescribed by appraisal manuals
 2-69 prepared and issued by the comptroller. After consultation with

3-1 the property tax administration advisory board [~~committee created~~
3-2 ~~under Section 403.302, Government Code~~], the comptroller by rule
3-3 may establish procedures and standards for conducting and scoring
3-4 the review.

3-5 (c) At the conclusion of the review, the comptroller shall,
3-6 in writing, notify the appraisal district concerning its
3-7 performance in the review. If the review results in a finding that
3-8 an appraisal district is not in compliance with generally accepted
3-9 standards, procedures, and methodology, including compliance with
3-10 standards, procedures, and methodology prescribed by appraisal
3-11 manuals prepared and issued by the comptroller, the comptroller
3-12 shall deliver a report that details the comptroller's findings and
3-13 recommendations for improvement to:

3-14 (1) the appraisal district's chief appraiser and board
3-15 of directors; and

3-16 (2) the superintendent and board of trustees of each
3-17 school district participating in the appraisal district.

3-18 SECTION 7. Section 5.13(d), Tax Code, is amended to read as
3-19 follows:

3-20 (d) In conducting a general audit, the comptroller shall
3-21 consider and report on:

3-22 (1) the extent to which the district complies with
3-23 applicable law or generally accepted standards of appraisal or
3-24 other relevant practice, including appraisal standards and
3-25 practices prescribed by appraisal manuals prepared and issued by
3-26 the comptroller;

3-27 (2) the uniformity and level of appraisal of major
3-28 kinds of property and the cause of any significant deviations from
3-29 ideal uniformity and equality of appraisal of major kinds of
3-30 property;

3-31 (3) duplication of effort and efficiency of operation;

3-32 (4) the general efficiency, quality of service, and
3-33 qualification of appraisal district personnel; and

3-34 (5) except as otherwise provided by Subsection (b) [~~of~~
3-35 ~~this section~~], any other matter included in the request for the
3-36 audit.

3-37 SECTION 8. Section 6.035(a-1), Tax Code, is amended to read
3-38 as follows:

3-39 (a-1) An individual is ineligible to serve on an appraisal
3-40 district board of directors if the individual has engaged in the
3-41 business of appraising property for compensation for use in
3-42 proceedings under this title or of representing property owners for
3-43 compensation in proceedings under this title in the appraisal
3-44 district at any time during the preceding three [~~five~~] years.

3-45 SECTION 9. Section 6.05, Tax Code, is amended by adding
3-46 Subsection (k) to read as follows:

3-47 (k) The chief appraiser shall establish an office of tax
3-48 rate notices in the appraisal district. The office is responsible
3-49 for delivering the notice required by Section 26.04(e-2) and
3-50 creating and maintaining the database required by Section 26.17.
3-51 The office is administered by the tax rate officer, who is appointed
3-52 by and serves at the pleasure of the chief appraiser. The chief
3-53 appraiser may designate other personnel to assist the tax rate
3-54 officer in performing the functions of the office. In all
3-55 communications, the office must identify itself as the "(insert
3-56 name of county in which appraisal district is established) County
3-57 Office of Tax Rate Notices" rather than as the appraisal district.

3-58 SECTION 10. Section 6.15, Tax Code, is amended by adding
3-59 Subsection (c-1) to read as follows:

3-60 (c-1) Subsections (a) and (b) do not prohibit a member of
3-61 the board of directors of an appraisal district from transmitting
3-62 to the chief appraiser without comment a complaint by a property
3-63 owner or taxing unit about the appraisal of a specific property,
3-64 provided that the transmission is in writing.

3-65 SECTION 11. Section 6.41, Tax Code, is amended by amending
3-66 Subsections (b) and (d-9) and adding Subsections (b-1), (b-2), and
3-67 (d-10) to read as follows:

3-68 (b) Except as provided by Subsection (b-1) or (b-2), an
3-69 appraisal review [~~The~~] board consists of three members.

4-1 (b-1) An appraisal [~~However, the~~] district board of
4-2 directors by resolution of a majority of the board's [~~its~~] members
4-3 may increase the size of the district's appraisal review board to
4-4 the number of members the board of directors considers appropriate.

4-5 (b-2) An appraisal district board of directors for a
4-6 district established in a county with a population of one million or
4-7 more by resolution of a majority of the board's members shall
4-8 increase the size of the district's appraisal review board to the
4-9 number of members the board of directors considers appropriate to
4-10 manage the duties of the appraisal review board, including the
4-11 duties of each special panel established under Section 6.425.

4-12 (d-9) In selecting individuals who are to serve as members
4-13 of the appraisal review board for an appraisal district described
4-14 by Subsection (b-2), the local administrative district judge shall
4-15 select an adequate number of qualified individuals to permit the
4-16 chairman of the appraisal review board to fill the positions on each
4-17 special panel established under Section 6.425.

4-18 (d-10) Upon selection of the individuals who are to serve as
4-19 members of the appraisal review board, the local administrative
4-20 district judge shall enter an appropriate order designating such
4-21 members and setting each member's respective term of office, as
4-22 provided elsewhere in this section.

4-23 SECTION 12. Section 6.414(d), Tax Code, is amended to read
4-24 as follows:

4-25 (d) An auxiliary board member may hear taxpayer protests
4-26 before the appraisal review board. An auxiliary board member may
4-27 not hear taxpayer protests before a special panel established under
4-28 Section 6.425 unless the member is eligible to be appointed to the
4-29 special panel. If one or more auxiliary board members sit on a
4-30 panel established under Section 6.425 or 41.45 to conduct a protest
4-31 hearing, the number of regular appraisal review board members
4-32 required by that section to constitute the panel is reduced by the
4-33 number of auxiliary board members sitting. An auxiliary board
4-34 member sitting on a panel is considered a regular board member for
4-35 all purposes related to the conduct of the hearing.

4-36 SECTION 13. Section 6.42, Tax Code, is amended by adding
4-37 Subsection (d) to read as follows:

4-38 (d) The concurrence of a majority of the members of the
4-39 appraisal review board or a panel of the board present at a meeting
4-40 of the board or panel is sufficient for a recommendation,
4-41 determination, decision, or other action by the board or panel, and
4-42 the concurrence of more than a majority of the members of the board
4-43 or panel may not be required.

4-44 SECTION 14. Subchapter C, Chapter 6, Tax Code, is amended by
4-45 adding Section 6.425 to read as follows:

4-46 Sec. 6.425. SPECIAL APPRAISAL REVIEW BOARD PANELS IN
4-47 CERTAIN DISTRICTS. (a) This section applies only to the appraisal
4-48 review board for an appraisal district described by Section
4-49 6.41(b-2).

4-50 (b) The appraisal review board shall establish special
4-51 panels to conduct protest hearings under Chapter 41 relating to
4-52 property that:

4-53 (1) has an appraised value of \$50 million or more as
4-54 determined by the appraisal district; and

4-55 (2) is included in one of the following
4-56 classifications:

4-57 (A) commercial real and personal property;

4-58 (B) real and personal property of utilities;

4-59 (C) industrial and manufacturing real and
4-60 personal property; and

4-61 (D) multifamily residential real property.

4-62 (c) Each special panel described by this section consists of
4-63 three members of the appraisal review board appointed by the
4-64 chairman of the board.

4-65 (d) To be eligible to be appointed to a special panel
4-66 described by this section, a member of the appraisal review board
4-67 must:

4-68 (1) hold a juris doctor or equivalent degree;

4-69 (2) hold a master of business administration degree;

5-1 (3) be licensed as a certified public accountant under
5-2 Chapter 901, Occupations Code;
5-3 (4) be accredited by the American Society of
5-4 Appraisers as an accredited senior appraiser;
5-5 (5) possess an MAI professional designation from the
5-6 Appraisal Institute;
5-7 (6) possess a Certified Assessment Evaluator (CAE)
5-8 professional designation from the International Association of
5-9 Assessing Officers;
5-10 (7) have at least 10 years of experience in property
5-11 tax appraisal or consulting; or
5-12 (8) be licensed as a real estate broker or sales agent
5-13 under Chapter 1101, Occupations Code.

5-14 (e) Notwithstanding Subsection (d), the chairman of the
5-15 appraisal review board may appoint to a special panel described by
5-16 this section a member of the appraisal review board who does not
5-17 meet the qualifications prescribed by that subsection if:

5-18 (1) the number of persons appointed to the board by the
5-19 local administrative district judge who meet those qualifications
5-20 is not sufficient to fill the positions on each special panel; and

5-21 (2) the board member being appointed to the panel
5-22 holds a bachelor's degree in any field.

5-23 (f) In addition to conducting protest hearings relating to
5-24 property described by Subsection (b) of this section, a special
5-25 panel may conduct protest hearings under Chapter 41 relating to
5-26 property not described by Subsection (b) of this section as
5-27 assigned by the chairman of the appraisal review board.

5-28 SECTION 15. Section 11.4391(a), Tax Code, is amended to
5-29 read as follows:

5-30 (a) The chief appraiser shall accept and approve or deny an
5-31 application for an exemption for freeport goods under Section
5-32 11.251 after the deadline for filing it has passed if it is filed
5-33 not later than June 1 [~~before the date the appraisal review board~~
5-34 ~~approves the appraisal records~~].

5-35 SECTION 16. Section 22.23, Tax Code, is amended to read as
5-36 follows:

5-37 Sec. 22.23. FILING DATE. (a) Rendition statements and
5-38 property reports must be delivered to the chief appraiser after
5-39 January 1 and not later than April 1 [~~15~~], except as provided by
5-40 Section 22.02.

5-41 (b) On written request by the property owner, the chief
5-42 appraiser shall extend a deadline for filing a rendition statement
5-43 or property report to a date not later than May 1 [~~15~~]. The chief
5-44 appraiser may further extend the deadline an additional 15 days
5-45 upon good cause shown in writing by the property owner.

5-46 (c) Notwithstanding any other provision of this section,
5-47 rendition statements and property reports for property regulated by
5-48 the Public Utility Commission of Texas, the Railroad Commission of
5-49 Texas, the federal Surface Transportation Board, or the Federal
5-50 Energy Regulatory Commission must be delivered to the chief
5-51 appraiser not later than April 30, except as provided by Section
5-52 22.02. The chief appraiser may extend the filing deadline 15 days
5-53 for good cause shown in writing by the property owner.

5-54 SECTION 17. Section 23.01(b), Tax Code, is amended to read
5-55 as follows:

5-56 (b) The market value of property shall be determined by the
5-57 application of generally accepted appraisal methods and
5-58 techniques, including appraisal methods and techniques prescribed
5-59 by appraisal manuals prepared and issued by the comptroller. If the
5-60 appraisal district determines the appraised value of a property
5-61 using mass appraisal standards, the mass appraisal standards must
5-62 comply with the Uniform Standards of Professional Appraisal
5-63 Practice. The same or similar appraisal methods and techniques
5-64 shall be used in appraising the same or similar kinds of property.
5-65 However, each property shall be appraised based upon the individual
5-66 characteristics that affect the property's market value, and all
5-67 available evidence that is specific to the value of the property
5-68 shall be taken into account in determining the property's market
5-69 value.

6-1 SECTION 18. Sections 25.19(a) and (g), Tax Code, are
6-2 amended to read as follows:

6-3 (a) By April 15 [4] or as soon thereafter as practicable [~~if~~
6-4 ~~the property is a single-family residence that qualifies for an~~
6-5 ~~exemption under Section 11.13, or by May 1 or as soon thereafter as~~
6-6 ~~practicable in connection with any other property]~~, the chief
6-7 appraiser shall deliver a clear and understandable written notice
6-8 to a property owner of the appraised value of the property owner's
6-9 property if:

6-10 (1) the appraised value of the property is greater
6-11 than it was in the preceding year;

6-12 (2) the appraised value of the property is greater
6-13 than the value rendered by the property owner;

6-14 (3) the property was not on the appraisal roll in the
6-15 preceding year; or

6-16 (4) an exemption or partial exemption approved for the
6-17 property for the preceding year was canceled or reduced for the
6-18 current year.

6-19 (g) By April 15 [4] or as soon thereafter as practicable [~~if~~
6-20 ~~the property is a single-family residence that qualifies for an~~
6-21 ~~exemption under Section 11.13, or by May 1 or as soon thereafter as~~
6-22 ~~practicable in connection with any other property]~~, the chief
6-23 appraiser shall deliver a written notice to the owner of each
6-24 property not included in a notice required to be delivered under
6-25 Subsection (a), if the property was reappraised in the current tax
6-26 year, if the ownership of the property changed during the preceding
6-27 year, or if the property owner or the agent of a property owner
6-28 authorized under Section 1.111 makes a written request for the
6-29 notice. The chief appraiser shall separate real from personal
6-30 property and include in the notice for each property:

6-31 (1) the appraised value of the property in the
6-32 preceding year;

6-33 (2) the appraised value of the property for the
6-34 current year and the kind of each partial exemption, if any,
6-35 approved for the current year;

6-36 (3) a detailed explanation of the time and procedure
6-37 for protesting the value; and

6-38 (4) the date and place the appraisal review board will
6-39 begin hearing protests.

6-40 SECTION 19. Effective January 1, 2019, Section 25.19, Tax
6-41 Code, is amended by adding Subsections (b-3) and (b-4) to read as
6-42 follows:

6-43 (b-3) This subsection applies only to an appraisal district
6-44 described by Section 6.41(b-2). In addition to the information
6-45 required by Subsection (b), the chief appraiser shall state in a
6-46 notice of appraised value of property described by Section 6.425(b)
6-47 that the property owner has the right to have a protest relating to
6-48 the property heard by a special panel of the appraisal review board.

6-49 (b-4) Subsection (b)(5) applies only to a notice of
6-50 appraised value required to be delivered by the chief appraiser of
6-51 an appraisal district established in a county with a population of
6-52 less than 120,000. This subsection expires January 1, 2020.

6-53 SECTION 20. Effective January 1, 2020, Sections 25.19(b)
6-54 and (i), Tax Code, are amended to read as follows:

6-55 (b) The chief appraiser shall separate real from personal
6-56 property and include in the notice for each:

6-57 (1) a list of the taxing units in which the property is
6-58 taxable;

6-59 (2) the appraised value of the property in the
6-60 preceding year;

6-61 (3) the taxable value of the property in the preceding
6-62 year for each taxing unit taxing the property;

6-63 (4) the appraised value of the property for the
6-64 current year, the kind and amount of each exemption and partial
6-65 exemption, if any, approved for the property for the current year
6-66 and for the preceding year, and, if an exemption or partial
6-67 exemption that was approved for the preceding year was canceled or
6-68 reduced for the current year, the amount of the exemption or partial
6-69 exemption canceled or reduced;

7-1 (5) [~~if the appraised value is greater than it was in~~
 7-2 ~~the preceding year, the amount of tax that would be imposed on the~~
 7-3 ~~property on the basis of the tax rate for the preceding year,~~

7-4 [~~(6)~~] in italic typeface, the following statement:
 7-5 "The Texas Legislature does not set the amount of your local taxes.
 7-6 Your property tax burden is decided by your locally elected
 7-7 officials, and all inquiries concerning your taxes should be
 7-8 directed to those officials";

7-9 (6) [~~(7)~~] a detailed explanation of the time and
 7-10 procedure for protesting the value;

7-11 (7) [~~(8)~~] the date and place the appraisal review
 7-12 board will begin hearing protests; and

7-13 (8) [~~(9)~~] a brief explanation that the governing body
 7-14 of each taxing unit decides whether or not taxes on the property
 7-15 will increase and the appraisal district only determines the value
 7-16 of the property.

7-17 (i) Delivery with a notice required by Subsection (a) or (g)
 7-18 of a copy of the pamphlet published by the comptroller under Section
 7-19 5.06 or a copy of the notice published by the chief appraiser under
 7-20 Section 41.70 is sufficient to comply with the requirement that the
 7-21 notice include the information specified by Subsection (b)(6)
 7-22 [~~(b)(7)~~] or (g)(3), as applicable.

7-23 SECTION 21. Section 25.22(a), Tax Code, is amended to read
 7-24 as follows:

7-25 (a) By May 1 [~~15~~] or as soon thereafter as practicable, the
 7-26 chief appraiser shall submit the completed appraisal records to the
 7-27 appraisal review board for review and determination of protests.
 7-28 However, the chief appraiser may not submit the records until the
 7-29 chief appraiser has delivered the notices required by Subsection
 7-30 (d) of Section 11.45, Subsection (d) of Section 23.44, Subsection
 7-31 (d) of Section 23.57, Subsection (d) of Section 23.79, Subsection
 7-32 (d) of Section 23.85, Subsection (d) of Section 23.95, Subsection
 7-33 (d) of Section 23.9805, and Section 25.19.

7-34 SECTION 22. Sections 26.01(a) and (e), Tax Code, are
 7-35 amended to read as follows:

7-36 (a) By July 10 [~~25~~], the chief appraiser shall prepare and
 7-37 certify to the assessor for each taxing unit participating in the
 7-38 district that part of the appraisal roll for the district that lists
 7-39 the property taxable by the unit. The part certified to the
 7-40 assessor is the appraisal roll for the unit. The chief appraiser
 7-41 shall consult with the assessor for each taxing unit and notify each
 7-42 unit in writing by April 1 of the form in which the roll will be
 7-43 provided to each unit.

7-44 (e) Except as provided by Subsection (f), not later than May
 7-45 15 [~~April 30~~], the chief appraiser shall prepare and certify to the
 7-46 assessor for each county, municipality, and school district
 7-47 participating in the appraisal district an estimate of the taxable
 7-48 value of property in that taxing unit. The chief appraiser shall
 7-49 assist each county, municipality, and school district in
 7-50 determining values of property in that taxing unit for the taxing
 7-51 unit's budgetary purposes.

7-52 SECTION 23. Section 26.012, Tax Code, is amended by
 7-53 amending Subdivisions (9) and (10) and adding Subdivision (19) to
 7-54 read as follows:

7-55 (9) "Equivalent [~~Effective~~] maintenance and
 7-56 operations rate" means a rate expressed in dollars per \$100 of
 7-57 taxable value and calculated according to the following formula:

7-58 EQUIVALENT [~~EFFECTIVE~~] MAINTENANCE AND OPERATIONS
 7-59 RATE = (LAST YEAR'S LEVY - LAST YEAR'S DEBT LEVY - LAST
 7-60 YEAR'S JUNIOR COLLEGE LEVY) / (CURRENT TOTAL VALUE -
 7-61 NEW PROPERTY VALUE)

7-62 (10) "Excess collections" means the amount, if any, by
 7-63 which debt taxes collected in the preceding year exceeded the
 7-64 amount anticipated in the preceding year's calculation of the
 7-65 rollback tax rate, as certified by the collector under Section
 7-66 26.04(b) [~~of this code~~].

7-67 (19) "Small taxing unit" means a taxing unit, other
 7-68 than a school district, for which the total tax rate proposed for
 7-69 the current tax year:

8-1 (A) is two cents or less per \$100 of taxable
 8-2 value; or

8-3 (B) would impose taxes of \$10 million or less
 8-4 when applied to the current total value for the taxing unit.

8-5 SECTION 24. The heading to Section 26.04, Tax Code, is
 8-6 amended to read as follows:

8-7 Sec. 26.04. SUBMISSION OF ROLL TO GOVERNING BODY;
 8-8 EQUIVALENT [EFFECTIVE] AND ROLLBACK TAX RATES.

8-9 SECTION 25. Section 26.04, Tax Code, is amended by amending
 8-10 Subsections (b), (c), (d), (e), (e-1), (f), (g), (i), and (j) and
 8-11 adding Subsections (c-1), (d-1), (d-2), (d-3), (e-2), (e-3), (e-4),
 8-12 (e-5), (h-1), and (h-2) to read as follows:

8-13 (b) The assessor shall submit the appraisal roll for the
 8-14 unit showing the total appraised, assessed, and taxable values of
 8-15 all property and the total taxable value of new property to the
 8-16 governing body of the unit by July 15 [August 1] or as soon
 8-17 thereafter as practicable. By July 15 [August 1] or as soon
 8-18 thereafter as practicable, the taxing unit's collector shall
 8-19 certify [an estimate of] the anticipated collection rate as
 8-20 calculated under Subsections (h), (h-1), and (h-2) for the current
 8-21 year to the governing body. If the collector certified an
 8-22 anticipated collection rate in the preceding year and the actual
 8-23 collection rate in that year exceeded the anticipated rate, the
 8-24 collector shall also certify the amount of debt taxes collected in
 8-25 excess of the anticipated amount in the preceding year.

8-26 (c) After the assessor for the unit submits the appraisal
 8-27 roll for the unit to the governing body of the unit as required by
 8-28 Subsection (b), an [An] officer or employee designated by the
 8-29 governing body shall calculate the equivalent [effective] tax rate
 8-30 and the rollback tax rate for the unit, where:

8-31 (1) "Equivalent [Effective] tax rate" means a rate
 8-32 expressed in dollars per \$100 of taxable value calculated according
 8-33 to the following formula:

8-34
$$\frac{\text{EQUIVALENT [EFFECTIVE] TAX RATE} = (\text{LAST YEAR'S LEVY} - \text{LOST PROPERTY LEVY}) / (\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})$$

8-35 ; and

8-36 (2) "Rollback tax rate" means a rate expressed in
 8-37 dollars per \$100 of taxable value calculated according to the
 8-38 following applicable formula:

8-39 (A) for a small taxing unit:
 8-40
$$\text{ROLLBACK TAX RATE} = \frac{(\text{EQUIVALENT [EFFECTIVE] MAINTENANCE AND OPERATIONS RATE} \times 1.08) + \text{CURRENT DEBT RATE}}{\text{ROLLBACK TAX RATE}}$$

8-41 ; or
 8-42 (B) for a taxing unit other than a small taxing
 8-43 unit:

8-44
$$\text{ROLLBACK TAX RATE} = \frac{(\text{EQUIVALENT MAINTENANCE AND OPERATIONS RATE} \times 1.04) + \text{CURRENT DEBT RATE}}{\text{ROLLBACK TAX RATE}}$$

8-45 (c-1) Notwithstanding any other provision of this section,
 8-46 the governing body of a taxing unit other than a small taxing unit
 8-47 may direct the designated officer or employee to calculate the
 8-48 rollback tax rate of the unit in the manner provided for a small
 8-49 taxing unit if any part of the unit is located in an area declared a
 8-50 disaster area during the current tax year by the governor or by the
 8-51 president of the United States.

8-52 (d) The equivalent [effective] tax rate for a county is the
 8-53 sum of the equivalent [effective] tax rates calculated for each
 8-54 type of tax the county levies and the rollback tax rate for a county
 8-55 is the sum of the rollback tax rates calculated for each type of tax
 8-56 the county levies.

8-57 (d-1) The designated officer or employee shall use the tax
 8-58 rate calculation forms prescribed by the comptroller under Section
 8-59 5.07 in calculating the equivalent tax rate and the rollback tax
 8-60 rate.

8-61 (d-2) The designated officer or employee may not submit the
 8-62 equivalent tax rate and the rollback tax rate to the governing body
 8-63 of the taxing unit and the unit may not adopt a tax rate until the
 8-64 designated officer or employee certifies on the tax rate

9-1 calculation forms that the designated officer or employee has
 9-2 accurately calculated the tax rates and has used values that are the
 9-3 same as the values shown in the unit's certified appraisal roll in
 9-4 performing the calculations.

9-5 (d-3) As soon as practicable after the designated officer or
 9-6 employee calculates the equivalent tax rate and the rollback tax
 9-7 rate of the taxing unit, the designated officer or employee shall
 9-8 submit the worksheets used in calculating the rates to the county
 9-9 assessor-collector for each county in which all or part of the
 9-10 territory of the unit is located.

9-11 (e) By July 22 [~~August 7~~] or as soon thereafter as
 9-12 practicable, the designated officer or employee shall submit the
 9-13 rates to the governing body. By July 27, the designated officer or
 9-14 employee [~~He~~] shall deliver by mail to each property owner in the
 9-15 unit, [~~or~~] publish in a newspaper, or post prominently on the home
 9-16 page of the unit's Internet website, if applicable, in the form
 9-17 prescribed by the comptroller:

9-18 (1) the equivalent [~~effective~~] tax rate, the rollback
 9-19 tax rate, and an explanation of how they were calculated;

9-20 (2) the estimated amount of interest and sinking fund
 9-21 balances and the estimated amount of maintenance and operation or
 9-22 general fund balances remaining at the end of the current fiscal
 9-23 year that are not encumbered with or by corresponding existing debt
 9-24 obligation;

9-25 (3) a schedule of the unit's debt obligations showing:

9-26 (A) the amount of principal and interest that
 9-27 will be paid to service the unit's debts in the next year from
 9-28 property tax revenue, including payments of lawfully incurred
 9-29 contractual obligations providing security for the payment of the
 9-30 principal of and interest on bonds and other evidences of
 9-31 indebtedness issued on behalf of the unit by another political
 9-32 subdivision and, if the unit is created under Section 52, Article
 9-33 III, or Section 59, Article XVI, Texas Constitution, payments on
 9-34 debts that the unit anticipates to incur in the next calendar year;

9-35 (B) the amount by which taxes imposed for debt
 9-36 are to be increased because of the unit's anticipated collection
 9-37 rate; and

9-38 (C) the total of the amounts listed in Paragraphs
 9-39 (A)-(B), less any amount collected in excess of the previous year's
 9-40 anticipated collections certified as provided in Subsection (b);

9-41 (4) the amount of additional sales and use tax revenue
 9-42 anticipated in calculations under Section 26.041;

9-43 (5) a statement that the adoption of a tax rate equal
 9-44 to the equivalent [~~effective~~] tax rate would result in an increase
 9-45 or decrease, as applicable, in the amount of taxes imposed by the
 9-46 unit as compared to last year's levy, and the amount of the increase
 9-47 or decrease;

9-48 (6) in the year that a taxing unit calculates an
 9-49 adjustment under Subsection (i) or (j), a schedule that includes
 9-50 the following elements:

9-51 (A) the name of the unit discontinuing the
 9-52 department, function, or activity;

9-53 (B) the amount of property tax revenue spent by
 9-54 the unit listed under Paragraph (A) to operate the discontinued
 9-55 department, function, or activity in the 12 months preceding the
 9-56 month in which the calculations required by this chapter are made;
 9-57 and

9-58 (C) the name of the unit that operates a distinct
 9-59 department, function, or activity in all or a majority of the
 9-60 territory of a taxing unit that has discontinued operating the
 9-61 distinct department, function, or activity; and

9-62 (7) in the year following the year in which a taxing
 9-63 unit raised its rollback tax rate as required by Subsection (j), a
 9-64 schedule that includes the following elements:

9-65 (A) the amount of property tax revenue spent by
 9-66 the unit to operate the department, function, or activity for which
 9-67 the taxing unit raised the rollback tax rate as required by
 9-68 Subsection (j) for the 12 months preceding the month in which the
 9-69 calculations required by this chapter are made; and

10-1 (B) the amount published by the unit in the
10-2 preceding tax year under Subdivision (6)(B).

10-3 (e-1) The tax rate certification requirements imposed by
10-4 Subsection (d-2) and the notice requirements imposed by Subsections
10-5 (e)(1)-(6) do not apply to a school district.

10-6 (e-2) By July 22 or as soon thereafter as practicable, the
10-7 tax rate officer of each appraisal district shall deliver by
10-8 regular mail or e-mail to each owner of property located in the
10-9 appraisal district a notice that the estimated amount of taxes to be
10-10 imposed on the owner's property by each taxing unit in which the
10-11 property is located may be found in the real-time tax rate database
10-12 maintained by the tax rate officer under Section 26.17. The notice
10-13 must include:

10-14 (1) the following statement:

10-15 "PROPOSED (tax year) PROPERTY TAX BILL INFORMATION

10-16 "Information concerning the (insert tax year) property taxes
10-17 on your property proposed by your local taxing units, together with
10-18 information about expressing your support for or opposition to the
10-19 proposed property taxes, may be found in the real-time tax rate
10-20 notice at the website listed below:

10-21 "(address of the Internet website at which the information
10-22 may be found)";

10-23 (2) a statement that the property owner may request
10-24 from the county assessor-collector contact information for the
10-25 assessor for each taxing unit in which the property is located, who
10-26 must provide the information described by this subsection to the
10-27 owner on request; and

10-28 (3) the address and telephone number of the county
10-29 assessor-collector.

10-30 (e-3) The heading of the statement described by Subsection
10-31 (e-2)(1) must be in bold, capital letters in typeset larger than
10-32 that used in the other provisions of the notice.

10-33 (e-4) The comptroller may adopt rules regarding the format
10-34 and delivery of the notice required by Subsection (e-2).

10-35 (e-5) The governing body of a taxing unit shall include as
10-36 an appendix to the unit's budget for a fiscal year the worksheets
10-37 used by the designated officer or employee of the unit to calculate
10-38 the equivalent tax rate and the rollback tax rate of the unit for
10-39 the tax year in which the fiscal year begins.

10-40 (f) If as a result of consolidation of taxing units a taxing
10-41 unit includes territory that was in two or more taxing units in the
10-42 preceding year, the amount of taxes imposed in each in the preceding
10-43 year is combined for purposes of calculating the equivalent
10-44 [effective] and rollback tax rates under this section.

10-45 (g) A person who owns taxable property is entitled to an
10-46 injunction prohibiting the taxing unit in which the property is
10-47 taxable from adopting a tax rate if the assessor or designated
10-48 officer or employee of the unit, the tax rate officer of the
10-49 applicable appraisal district, or the taxing unit, as applicable,
10-50 has not complied with the computation, [or] publication, or posting
10-51 requirements of this section or Section 26.16, 26.17, or 26.18 [and
10-52 the failure to comply was not in good faith].

10-53 (h-1) Notwithstanding Subsection (h), if the anticipated
10-54 collection rate of a taxing unit as calculated under that
10-55 subsection is lower than the lowest actual collection rate of the
10-56 taxing unit for any of the preceding three years, the anticipated
10-57 collection rate of the taxing unit for purposes of this section is
10-58 equal to the lowest actual collection rate of the taxing unit for
10-59 any of the preceding three years.

10-60 (h-2) The anticipated collection rate of a taxing unit for
10-61 purposes of this section is the rate calculated under Subsection
10-62 (h) as modified by Subsection (h-1), if applicable, regardless of
10-63 whether that rate exceeds 100 percent.

10-64 (i) This subsection applies to a taxing unit that has agreed
10-65 by written contract to transfer a distinct department, function, or
10-66 activity to another taxing unit and discontinues operating that
10-67 distinct department, function, or activity if the operation of that
10-68 department, function, or activity in all or a majority of the
10-69 territory of the taxing unit is continued by another existing

11-1 taxing unit or by a new taxing unit. The rollback tax rate of a
 11-2 taxing unit to which this subsection applies in the first tax year
 11-3 in which a budget is adopted that does not allocate revenue to the
 11-4 discontinued department, function, or activity is calculated as
 11-5 otherwise provided by this section, except that last year's levy
 11-6 used to calculate the equivalent [~~effective~~] maintenance and
 11-7 operations rate of the unit is reduced by the amount of maintenance
 11-8 and operations tax revenue spent by the taxing unit to operate the
 11-9 department, function, or activity for the 12 months preceding the
 11-10 month in which the calculations required by this chapter are made
 11-11 and in which the unit operated the discontinued department,
 11-12 function, or activity. If the unit did not operate that department,
 11-13 function, or activity for the full 12 months preceding the month in
 11-14 which the calculations required by this chapter are made, the unit
 11-15 shall reduce last year's levy used for calculating the equivalent
 11-16 [~~effective~~] maintenance and operations rate of the unit by the
 11-17 amount of the revenue spent in the last full fiscal year in which
 11-18 the unit operated the discontinued department, function, or
 11-19 activity.

11-20 (j) This subsection applies to a taxing unit that had agreed
 11-21 by written contract to accept the transfer of a distinct
 11-22 department, function, or activity from another taxing unit and
 11-23 operates a distinct department, function, or activity if the
 11-24 operation of a substantially similar department, function, or
 11-25 activity in all or a majority of the territory of the taxing unit
 11-26 has been discontinued by another taxing unit, including a dissolved
 11-27 taxing unit. The rollback tax rate of a taxing unit to which this
 11-28 subsection applies in the first tax year after the other taxing unit
 11-29 discontinued the substantially similar department, function, or
 11-30 activity in which a budget is adopted that allocates revenue to the
 11-31 department, function, or activity is calculated as otherwise
 11-32 provided by this section, except that last year's levy used to
 11-33 calculate the equivalent [~~effective~~] maintenance and operations
 11-34 rate of the unit is increased by the amount of maintenance and
 11-35 operations tax revenue spent by the taxing unit that discontinued
 11-36 operating the substantially similar department, function, or
 11-37 activity to operate that department, function, or activity for the
 11-38 12 months preceding the month in which the calculations required by
 11-39 this chapter are made and in which the unit operated the
 11-40 discontinued department, function, or activity. If the unit did
 11-41 not operate the discontinued department, function, or activity for
 11-42 the full 12 months preceding the month in which the calculations
 11-43 required by this chapter are made, the unit may increase last year's
 11-44 levy used to calculate the equivalent [~~effective~~] maintenance and
 11-45 operations rate by an amount not to exceed the amount of property
 11-46 tax revenue spent by the discontinuing unit to operate the
 11-47 discontinued department, function, or activity in the last full
 11-48 fiscal year in which the discontinuing unit operated the
 11-49 department, function, or activity.

11-50 SECTION 26. Section 26.041, Tax Code, is amended by
 11-51 amending Subsections (a), (b), (c), (e), (g), and (h) and adding
 11-52 Subsection (c-1) to read as follows:

11-53 (a) In the first year in which an additional sales and use
 11-54 tax is required to be collected, the equivalent [~~effective~~] tax
 11-55 rate and rollback tax rate for the unit are calculated according to
 11-56 the following formulas:

11-57
$$\frac{\text{EQUIVALENT } [\text{EFFECTIVE}] \text{ TAX RATE} = [(\text{LAST YEAR'S LEVY} -$$

 11-58
$$\text{LOST PROPERTY LEVY}) / (\text{CURRENT TOTAL VALUE} - \text{NEW}$$

 11-59
$$\text{PROPERTY VALUE})] - \text{SALES TAX GAIN RATE}$$

11-60 and

11-61
$$\text{ROLLBACK TAX RATE FOR SMALL TAXING UNIT} = (\text{EQUIVALENT}$$

 11-62
$$[\text{EFFECTIVE}] \text{ MAINTENANCE AND OPERATIONS RATE} \times 1.08) +$$

 11-63
$$\text{CURRENT DEBT RATE} - \text{SALES TAX GAIN RATE}$$

11-64 or

11-65
$$\text{ROLLBACK TAX RATE FOR TAXING UNIT OTHER THAN SMALL}$$

 11-66
$$\text{TAXING UNIT} = (\text{EQUIVALENT MAINTENANCE AND OPERATIONS}$$

 11-67
$$\text{RATE} \times 1.04) + \text{CURRENT DEBT RATE} - \text{SALES TAX GAIN RATE}$$

11-68 where "sales tax gain rate" means a number expressed in dollars per

12-1 \$100 of taxable value, calculated by dividing the revenue that will
 12-2 be generated by the additional sales and use tax in the following
 12-3 year as calculated under Subsection (d) [~~of this section~~] by the
 12-4 current total value.

12-5 (b) Except as provided by Subsections (a) and (c) [~~of this~~
 12-6 ~~section~~], in a year in which a taxing unit imposes an additional
 12-7 sales and use tax, the rollback tax rate for the unit is calculated
 12-8 according to the following applicable formula, regardless of
 12-9 whether the unit levied a property tax in the preceding year:

12-10 ROLLBACK TAX RATE FOR SMALL TAXING UNIT = [(LAST YEAR'S
 12-11 MAINTENANCE AND OPERATIONS EXPENSE x 1.08) / ([TOTAL]
 12-12 CURRENT TOTAL VALUE - NEW PROPERTY VALUE)] + (CURRENT
 12-13 DEBT RATE - SALES TAX REVENUE RATE)

12-14 or

12-15 ROLLBACK TAX RATE FOR TAXING UNIT OTHER THAN SMALL
 12-16 TAXING UNIT = [(LAST YEAR'S MAINTENANCE AND OPERATIONS
 12-17 EXPENSE x 1.04) / (CURRENT TOTAL VALUE - NEW PROPERTY
 12-18 VALUE)] + (CURRENT DEBT RATE - SALES TAX REVENUE RATE)

12-19 where "last year's maintenance and operations expense" means the
 12-20 amount spent for maintenance and operations from property tax and
 12-21 additional sales and use tax revenues in the preceding year, and
 12-22 "sales tax revenue rate" means a number expressed in dollars per
 12-23 \$100 of taxable value, calculated by dividing the revenue that will
 12-24 be generated by the additional sales and use tax in the current year
 12-25 as calculated under Subsection (d) [~~of this section~~] by the current
 12-26 total value.

12-27 (c) In a year in which a taxing unit that has been imposing
 12-28 an additional sales and use tax ceases to impose an additional sales
 12-29 and use tax, the equivalent [~~effective~~] tax rate and rollback tax
 12-30 rate for the unit are calculated according to the following
 12-31 formulas:

12-32 EQUIVALENT [~~EFFECTIVE~~] TAX RATE = [(LAST YEAR'S LEVY -
 12-33 LOST PROPERTY LEVY) / (CURRENT TOTAL VALUE - NEW
 12-34 PROPERTY VALUE)] + SALES TAX LOSS RATE

12-35 [~~and~~]

12-36 ROLLBACK TAX RATE FOR SMALL TAXING UNIT = [(LAST YEAR'S
 12-37 MAINTENANCE AND OPERATIONS EXPENSE x 1.08) / ([TOTAL]
 12-38 CURRENT TOTAL VALUE - NEW PROPERTY VALUE)] + CURRENT
 12-39 DEBT RATE

12-40 and

12-41 ROLLBACK TAX RATE FOR TAXING UNIT OTHER THAN SMALL
 12-42 TAXING UNIT = [(LAST YEAR'S MAINTENANCE AND OPERATIONS
 12-43 EXPENSE x 1.04) / (CURRENT TOTAL VALUE - NEW PROPERTY
 12-44 VALUE)] + CURRENT DEBT RATE

12-45 where "sales tax loss rate" means a number expressed in dollars per
 12-46 \$100 of taxable value, calculated by dividing the amount of sales
 12-47 and use tax revenue generated in the last four quarters for which
 12-48 the information is available by the current total value and "last
 12-49 year's maintenance and operations expense" means the amount spent
 12-50 for maintenance and operations from property tax and additional
 12-51 sales and use tax revenues in the preceding year.

12-52 (c-1) Notwithstanding any other provision of this section,
 12-53 the governing body of a taxing unit other than a small taxing unit
 12-54 may direct the designated officer or employee to calculate the
 12-55 rollback tax rate of the unit in the manner provided for a small
 12-56 taxing unit if any part of the unit is located in an area declared a
 12-57 disaster area during the current tax year by the governor or by the
 12-58 president of the United States.

12-59 (e) If a city that imposes an additional sales and use tax
 12-60 receives payments under the terms of a contract executed before
 12-61 January 1, 1986, in which the city agrees not to annex certain
 12-62 property or a certain area and the owners or lessees of the property
 12-63 or of property in the area agree to pay at least annually to the city
 12-64 an amount determined by reference to all or a percentage of the
 12-65 property tax rate of the city and all or a part of the value of the
 12-66 property subject to the agreement or included in the area subject to
 12-67 the agreement, the governing body, by order adopted by a majority

13-1 vote of the governing body, may direct the designated officer or
 13-2 employee to add to the equivalent [~~effective~~] and rollback tax
 13-3 rates the amount that, when applied to the total taxable value
 13-4 submitted to the governing body, would produce an amount of taxes
 13-5 equal to the difference between the total amount of payments for the
 13-6 tax year under contracts described by this subsection under the
 13-7 rollback tax rate calculated under this section and the total
 13-8 amount of payments for the tax year that would have been obligated
 13-9 to the city if the city had not adopted an additional sales and use
 13-10 tax.

13-11 (g) If the rate of the additional sales and use tax is
 13-12 increased, the designated officer or employee shall make two
 13-13 projections, in the manner provided by Subsection (d) [~~of this~~
 13-14 ~~section~~], of the revenue generated by the additional sales and use
 13-15 tax in the following year. The first projection must take into
 13-16 account the increase and the second projection must not take into
 13-17 account the increase. The designated officer or employee shall
 13-18 then subtract the amount of the result of the second projection from
 13-19 the amount of the result of the first projection to determine the
 13-20 revenue generated as a result of the increase in the additional
 13-21 sales and use tax. In the first year in which an additional sales
 13-22 and use tax is increased, the equivalent [~~effective~~] tax rate for
 13-23 the unit is the equivalent [~~effective~~] tax rate before the increase
 13-24 minus a number the numerator of which is the revenue generated as a
 13-25 result of the increase in the additional sales and use tax, as
 13-26 determined under this subsection, and the denominator of which is
 13-27 the current total value minus the new property value.

13-28 (h) If the rate of the additional sales and use tax is
 13-29 decreased, the designated officer or employee shall make two
 13-30 projections, in the manner provided by Subsection (d) [~~of this~~
 13-31 ~~section~~], of the revenue generated by the additional sales and use
 13-32 tax in the following year. The first projection must take into
 13-33 account the decrease and the second projection must not take into
 13-34 account the decrease. The designated officer or employee shall
 13-35 then subtract the amount of the result of the first projection from
 13-36 the amount of the result of the second projection to determine the
 13-37 revenue lost as a result of the decrease in the additional sales and
 13-38 use tax. In the first year in which an additional sales and use tax
 13-39 is decreased, the equivalent [~~effective~~] tax rate for the unit is
 13-40 the equivalent [~~effective~~] tax rate before the decrease plus a
 13-41 number the numerator of which is the revenue lost as a result of the
 13-42 decrease in the additional sales and use tax, as determined under
 13-43 this subsection, and the denominator of which is the current total
 13-44 value minus the new property value.

13-45 SECTION 27. The heading to Section 26.043, Tax Code, is
 13-46 amended to read as follows:

13-47 Sec. 26.043. ROLLBACK AND EQUIVALENT [~~EFFECTIVE~~] TAX RATES
 13-48 [~~RATE~~] IN CITY IMPOSING MASS TRANSIT SALES AND USE TAX.

13-49 SECTION 28. Sections 26.043(a) and (b), Tax Code, are
 13-50 amended to read as follows:

13-51 (a) In the tax year in which a city has set an election on
 13-52 the question of whether to impose a local sales and use tax under
 13-53 Subchapter H, Chapter 453, Transportation Code, the officer or
 13-54 employee designated to make the calculations provided by Section
 13-55 26.04 may not make those calculations until the outcome of the
 13-56 election is determined. If the election is determined in favor of
 13-57 the imposition of the tax, the representative shall subtract from
 13-58 the city's rollback and equivalent [~~effective~~] tax rates the amount
 13-59 that, if applied to the city's current total value, would impose an
 13-60 amount equal to the amount of property taxes budgeted in the current
 13-61 tax year to pay for expenses related to mass transit services.

13-62 (b) In a tax year to which this section applies, a reference
 13-63 in this chapter to the city's equivalent [~~effective~~] or rollback
 13-64 tax rate refers to that rate as adjusted under this section.

13-65 SECTION 29. The heading to Section 26.044, Tax Code, is
 13-66 amended to read as follows:

13-67 Sec. 26.044. EQUIVALENT [~~EFFECTIVE~~] TAX RATE TO PAY FOR
 13-68 STATE CRIMINAL JUSTICE MANDATE.

13-69 SECTION 30. Sections 26.044(a), (b), and (c), Tax Code, are

14-1 amended to read as follows:

14-2 (a) The first time that a county adopts a tax rate after
14-3 September 1, 1991, in which the state criminal justice mandate
14-4 applies to the county, the equivalent ~~[effective]~~ maintenance and
14-5 operation rate for the county is increased by the rate calculated
14-6 according to the following formula:

14-7
$$\frac{\text{(State Criminal Justice Mandate)}}{\text{(Current Total Value - New Property Value)}}$$

14-8 (b) In the second and subsequent years that a county adopts
14-9 a tax rate, if the amount spent by the county for the state criminal
14-10 justice mandate increased over the previous year, the equivalent
14-11 ~~[effective]~~ maintenance and operation rate for the county is
14-12 increased by the rate calculated according to the following
14-13 formula:

14-14
$$\frac{\text{(This Year's State Criminal Justice Mandate - Previous Year's State Criminal Justice Mandate)}}{\text{(Current Total Value - New Property Value)}}$$

14-15 (c) The county shall include a notice of the increase in the
14-16 equivalent ~~[effective]~~ maintenance and operation rate provided by
14-17 this section, including a description and amount of the state
14-18 criminal justice mandate, in the information published under
14-19 Section 26.04(e) and Section 26.06(b) ~~[of this code]~~.

14-20 SECTION 31. Sections 26.0441(a), (b), and (c), Tax Code,
14-21 are amended to read as follows:

14-22 (a) In the first tax year in which a taxing unit adopts a tax
14-23 rate after January 1, 2000, and in which the enhanced minimum
14-24 eligibility standards for indigent health care established under
14-25 Section 61.006, Health and Safety Code, apply to the taxing unit,
14-26 the equivalent ~~[effective]~~ maintenance and operations rate for the
14-27 taxing unit is increased by the rate computed according to the
14-28 following formula:

14-29
$$\frac{\text{Amount of Increase = Enhanced Indigent Health Care Expenditures}}{\text{(Current Total Value - New Property Value)}}$$

14-30 (b) In each subsequent tax year, if the taxing unit's
14-31 enhanced indigent health care expenses exceed the amount of those
14-32 expenses for the preceding year, the equivalent ~~[effective]~~
14-33 maintenance and operations rate for the taxing unit is increased by
14-34 the rate computed according to the following formula:

14-35
$$\frac{\text{Amount of Increase = (Current Tax Year's Enhanced Indigent Health Care Expenditures - Preceding Tax Year's Indigent Health Care Expenditures)}}{\text{(Current Total Value - New Property Value)}}$$

14-36 (c) The taxing unit shall include a notice of the increase
14-37 in its equivalent ~~[effective]~~ maintenance and operations rate
14-38 provided by this section, including a brief description and the
14-39 amount of the enhanced indigent health care expenditures, in the
14-40 information published under Section 26.04(e) and, if applicable,
14-41 Section 26.06(b).

14-42 SECTION 32. Section 26.05, Tax Code, is amended by amending
14-43 Subsections (a), (b), (c), (d), (e), and (g) and adding Subsections
14-44 (d-1), (d-2), and (e-1) to read as follows:

14-45 (a) The governing body of each taxing unit ~~[, before the
14-46 later of September 30 or the 60th day after the date the certified
14-47 appraisal roll is received by the taxing unit,]~~ shall adopt a tax
14-48 rate for the current tax year and shall notify the assessor for the
14-49 unit of the rate adopted. The governing body must adopt a tax rate
14-50 before the later of September 30 or the 60th day after the date the
14-51 certified appraisal roll is received by the taxing unit, except
14-52 that the governing body must adopt a tax rate that exceeds the
14-53 rollback tax rate before August 15. The tax rate consists of two
14-54 components, each of which must be approved separately. The
14-55 components are:

14-56 (1) for a taxing unit other than a school district, the
14-57 rate that, if applied to the total taxable value, will impose the
14-58 total amount published under Section 26.04(e)(3)(C), less any
14-59 amount of additional sales and use tax revenue that will be used to
14-60 pay debt service, or, for a school district, the rate calculated
14-61 under Section 44.004(c)(5)(A)(ii)(b), Education Code; and

15-1 (2) the rate that, if applied to the total taxable
 15-2 value, will impose the amount of taxes needed to fund maintenance
 15-3 and operation expenditures of the unit for the next year.

15-4 (b) A taxing unit may not impose property taxes in any year
 15-5 until the governing body has adopted a tax rate for that year, and
 15-6 the annual tax rate must be set by ordinance, resolution, or order,
 15-7 depending on the method prescribed by law for adoption of a law by
 15-8 the governing body. The vote on the ordinance, resolution, or order
 15-9 setting the tax rate must be separate from the vote adopting the
 15-10 budget. For a taxing unit other than a school district, the vote on
 15-11 the ordinance, resolution, or order setting a tax rate that exceeds
 15-12 the equivalent [~~effective~~] tax rate must be a record vote, and at
 15-13 least 60 percent of the members of the governing body must vote in
 15-14 favor of the ordinance, resolution, or order. For a school
 15-15 district, the vote on the ordinance, resolution, or order setting a
 15-16 tax rate that exceeds the sum of the equivalent [~~effective~~]
 15-17 maintenance and operations tax rate of the district as determined
 15-18 under Section 26.08(i) and the district's current debt rate must be
 15-19 a record vote, and at least 60 percent of the members of the
 15-20 governing body must vote in favor of the ordinance, resolution, or
 15-21 order. A motion to adopt an ordinance, resolution, or order setting
 15-22 a tax rate that exceeds the equivalent [~~effective~~] tax rate must be
 15-23 made in the following form: "I move that the property tax rate be
 15-24 increased by the adoption of a tax rate of (specify tax rate), which
 15-25 is effectively a (insert percentage by which the proposed tax rate
 15-26 exceeds the equivalent [~~effective~~] tax rate) percent increase in
 15-27 the tax rate." If the ordinance, resolution, or order sets a tax
 15-28 rate that, if applied to the total taxable value, will impose an
 15-29 amount of taxes to fund maintenance and operation expenditures of
 15-30 the taxing unit that exceeds the amount of taxes imposed for that
 15-31 purpose in the preceding year, the taxing unit must:

15-32 (1) include in the ordinance, resolution, or order in
 15-33 type larger than the type used in any other portion of the document:

15-34 (A) the following statement: "THIS TAX RATE WILL
 15-35 RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S
 15-36 TAX RATE."; and

15-37 (B) if the tax rate exceeds the equivalent
 15-38 [~~effective~~] maintenance and operations rate, the following
 15-39 statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT
 15-40 PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE EQUIVALENT [~~EFFECTIVE~~]
 15-41 MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR
 15-42 MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY
 15-43 \$(Insert amount)."; and

15-44 (2) include on the home page of the [~~any~~] Internet
 15-45 website of [~~operated by~~] the unit:

15-46 (A) the following statement: "(Insert name of
 15-47 unit) ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE
 15-48 AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and

15-49 (B) if the tax rate exceeds the equivalent
 15-50 [~~effective~~] maintenance and operations rate, the following
 15-51 statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT
 15-52 PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE EQUIVALENT [~~EFFECTIVE~~]
 15-53 MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR
 15-54 MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY
 15-55 \$(Insert amount)."

15-56 (c) If the governing body of a taxing unit does not adopt a
 15-57 tax rate before the date required by Subsection (a), the tax rate
 15-58 for the taxing unit for that tax year is the lower of the equivalent
 15-59 [~~effective~~] tax rate calculated for that tax year or the tax rate
 15-60 adopted by the taxing unit for the preceding tax year. A tax rate
 15-61 established by this subsection is treated as an adopted tax rate.
 15-62 Before the fifth day after the establishment of a tax rate by this
 15-63 subsection, the governing body of the taxing unit must ratify the
 15-64 applicable tax rate in the manner required by Subsection (b).

15-65 (d) The governing body of a taxing unit other than a school
 15-66 district may not adopt a tax rate that exceeds the lower of the
 15-67 rollback tax rate or the equivalent [~~effective~~] tax rate calculated
 15-68 as provided by this chapter until the governing body has held two
 15-69 public hearings on the proposed tax rate and has otherwise complied

16-1 with Section 26.06 and Section 26.065. The governing body of a
 16-2 taxing unit shall reduce a tax rate set by law or by vote of the
 16-3 electorate to the lower of the rollback tax rate or the equivalent
 16-4 ~~[effective]~~ tax rate and may not adopt a higher rate unless it first
 16-5 complies with Section 26.06.

16-6 (d-1) The governing body of a taxing unit may not hold a
 16-7 public hearing on a proposed tax rate or a public meeting to adopt a
 16-8 tax rate until the 14th day after the date the officer or employee
 16-9 designated by the governing body of the unit to calculate the
 16-10 equivalent tax rate and the rollback tax rate for the unit complies
 16-11 with Section 26.17.

16-12 (d-2) Notwithstanding Subsection (a), the governing body of
 16-13 a taxing unit other than a school district may not adopt a tax rate
 16-14 until:

16-15 (1) the tax rate officer of each appraisal district in
 16-16 which the taxing unit participates has delivered the notice
 16-17 required by Section 26.04(e-2);

16-18 (2) the designated officer or employee of the taxing
 16-19 unit has:

16-20 (A) entered in the real-time tax rate database
 16-21 maintained by the tax rate officer the information described by
 16-22 Section 26.17(b) for the current tax year; and

16-23 (B) incorporated the completed tax rate
 16-24 calculation forms prepared under Section 26.04(d-1) into the
 16-25 real-time tax rate database maintained by the tax rate officer; and

16-26 (3) the taxing unit has posted the information
 16-27 described by Section 26.18 on the Internet website used by the
 16-28 taxing unit for that purpose.

16-29 (e) A person who owns taxable property is entitled to an
 16-30 injunction restraining the collection of taxes by a taxing unit in
 16-31 which the property is taxable if the taxing unit has not complied
 16-32 with the requirements of this section or Section 26.04 ~~[and the~~
 16-33 ~~failure to comply was not in good faith]~~. An action to enjoin the
 16-34 collection of taxes must be filed not later than the 15th day after
 16-35 the date the taxing unit adopts a tax rate. A property owner is not
 16-36 required to pay the taxes imposed by a taxing unit on the owner's
 16-37 property while an action filed by the property owner to enjoin the
 16-38 collection of taxes imposed by the taxing unit on the owner's
 16-39 property is pending. If the property owner pays the taxes and
 16-40 subsequently prevails in the action, the property owner is entitled
 16-41 to a refund of the taxes paid, together with reasonable attorney's
 16-42 fees and court costs. The property owner is not required to apply
 16-43 to the collector for the taxing unit to receive the refund ~~[prior to~~
 16-44 ~~the date a taxing unit delivers substantially all of its tax bills]~~.

16-45 (e-1) The governing body of a taxing unit that imposes an
 16-46 additional sales and use tax may not adopt the component of the tax
 16-47 rate of the unit described by Subsection (a)(1) of this section
 16-48 until the chief financial officer or the auditor for the unit
 16-49 submits to the governing body of the unit a written certification
 16-50 that the amount of additional sales and use tax revenue that will be
 16-51 used to pay debt service has been deducted from the total amount
 16-52 published under Section 26.04(e)(3)(C) as required by Subsection
 16-53 (a)(1) of this section. The comptroller shall adopt rules
 16-54 governing the form of the certification required by this subsection
 16-55 and the manner in which it is required to be submitted.

16-56 (g) Notwithstanding Subsection (a), the governing body of a
 16-57 school district that elects to adopt a tax rate before the adoption
 16-58 of a budget for the fiscal year that begins in the current tax year
 16-59 may adopt a tax rate for the current tax year before receipt of the
 16-60 certified appraisal roll for the school district if the chief
 16-61 appraiser of the appraisal district in which the school district
 16-62 participates has certified to the assessor for the school district
 16-63 an estimate of the taxable value of property in the school district
 16-64 as provided by Section 26.01(e). If a school district adopts a tax
 16-65 rate under this subsection, the equivalent ~~[effective]~~ tax rate and
 16-66 the rollback tax rate of the district shall be calculated based on
 16-67 the certified estimate of taxable value.

16-68 SECTION 33. Sections 26.052(c) and (e), Tax Code, are
 16-69 amended to read as follows:

17-1 (c) A taxing unit to which this section applies may provide
 17-2 public notice of its proposed tax rate in one ~~[either]~~ of the
 17-3 following methods not later than the seventh day before the date on
 17-4 which the tax rate is adopted:

17-5 (1) mailing a notice of the proposed tax rate to each
 17-6 owner of taxable property in the taxing unit; ~~[or]~~

17-7 (2) publishing notice of the proposed tax rate in the
 17-8 legal notices section of a newspaper having general circulation in
 17-9 the taxing unit; or

17-10 (3) posting notice of the proposed tax rate
 17-11 prominently on the home page of the Internet website maintained by
 17-12 the taxing unit, if applicable.

17-13 (e) Public notice provided under Subsection (c) must
 17-14 specify:

17-15 (1) the tax rate that the governing body proposes to
 17-16 adopt;

17-17 (2) the date, time, and location of the meeting of the
 17-18 governing body of the taxing unit at which the governing body will
 17-19 consider adopting the proposed tax rate; and

17-20 (3) if the proposed tax rate for the taxing unit
 17-21 exceeds the unit's equivalent ~~[effective]~~ tax rate calculated as
 17-22 provided by Section 26.04, a statement substantially identical to
 17-23 the following: "The proposed tax rate would increase total taxes in
 17-24 (name of taxing unit) by (percentage by which the proposed tax rate
 17-25 exceeds the equivalent ~~[effective]~~ tax rate)."

17-26 SECTION 34. Section 26.06, Tax Code, is amended by amending
 17-27 Subsections (b), (c), (d), and (e) and adding Subsections (b-1),
 17-28 (b-2), (b-3), (b-4), (b-5), (b-6), and (b-7) to read as follows:

17-29 (b) The notice of a public hearing may not be smaller than
 17-30 one-quarter page of a standard-size or a tabloid-size newspaper,
 17-31 and the headline on the notice must be in 24-point or larger type.
 17-32 ~~[The notice must contain a statement in the following form:~~

17-33 ~~["NOTICE OF PUBLIC HEARING ON TAX INCREASE~~

17-34 ~~["The (name of the taxing unit) will hold two public hearings~~
 17-35 ~~on a proposal to increase total tax revenues from properties on the~~
 17-36 ~~tax roll in the preceding tax year by (percentage by which proposed~~
 17-37 ~~tax rate exceeds lower of rollback tax rate or effective tax rate~~
 17-38 ~~calculated under this chapter) percent. Your individual taxes may~~
 17-39 ~~increase at a greater or lesser rate, or even decrease, depending on~~
 17-40 ~~the change in the taxable value of your property in relation to the~~
 17-41 ~~change in taxable value of all other property and the tax rate that~~
 17-42 ~~is adopted.~~

17-43 ~~["The first public hearing will be held on (date and time) at~~
 17-44 ~~(meeting place).~~

17-45 ~~["The second public hearing will be held on (date and time) at~~
 17-46 ~~(meeting place).~~

17-47 ~~["(Names of all members of the governing body, showing how~~
 17-48 ~~each voted on the proposal to consider the tax increase or, if one~~
 17-49 ~~or more were absent, indicating the absences.)~~

17-50 ~~["The average taxable value of a residence homestead in (name~~
 17-51 ~~of taxing unit) last year was \$_____ (average taxable value of a~~
 17-52 ~~residence homestead in the taxing unit for the preceding tax year,~~
 17-53 ~~disregarding residence homestead exemptions available only to~~
 17-54 ~~disabled persons or persons 65 years of age or older). Based on~~
 17-55 ~~last year's tax rate of \$_____ (preceding year's adopted tax rate)~~
 17-56 ~~per \$100 of taxable value, the amount of taxes imposed last year on~~
 17-57 ~~the average home was \$_____ (tax on average taxable value of a~~
 17-58 ~~residence homestead in the taxing unit for the preceding tax year,~~
 17-59 ~~disregarding residence homestead exemptions available only to~~
 17-60 ~~disabled persons or persons 65 years of age or older).~~

17-61 ~~["The average taxable value of a residence homestead in (name~~
 17-62 ~~of taxing unit) this year is \$_____ (average taxable value of a~~
 17-63 ~~residence homestead in the taxing unit for the current tax year,~~
 17-64 ~~disregarding residence homestead exemptions available only to~~
 17-65 ~~disabled persons or persons 65 years of age or older). If the~~
 17-66 ~~governing body adopts the effective tax rate for this year of \$_____~~
 17-67 ~~(effective tax rate) per \$100 of taxable value, the amount of taxes~~
 17-68 ~~imposed this year on the average home would be \$_____ (tax on average~~
 17-69 ~~taxable value of a residence homestead in the taxing unit for the~~

18-1 ~~current tax year, disregarding residence homestead exemptions~~
18-2 ~~available only to disabled persons or persons 65 years of age or~~
18-3 ~~older).~~

18-4 ~~["If the governing body adopts the proposed tax rate of \$_____~~
18-5 ~~(proposed tax rate) per \$100 of taxable value, the amount of taxes~~
18-6 ~~imposed this year on the average home would be \$_____ (tax on the~~
18-7 ~~average taxable value of a residence in the taxing unit for the~~
18-8 ~~current year disregarding residence homestead exemptions available~~
18-9 ~~only to disabled persons or persons 65 years of age or older).]~~

18-10 ~~["Members of the public are encouraged to attend the hearings~~
18-11 ~~and express their views."]~~

18-12 (b-1) This subsection and Subsections (b-2) and (b-3) apply
18-13 only to a small taxing unit. If the proposed tax rate exceeds the
18-14 equivalent tax rate and the rollback tax rate of the taxing unit,
18-15 the notice must contain a statement in the following form:

"NOTICE OF PUBLIC HEARING ON TAX INCREASE

"PROPOSED TAX RATE \$_____ per \$100

"EQUIVALENT TAX RATE \$_____ per \$100

"ROLLBACK TAX RATE \$_____ per \$100

18-20 "The equivalent tax rate is the tax rate for the (current tax
18-21 year) tax year that will raise the same amount of property tax
18-22 revenue for (name of taxing unit) from the same properties in both
18-23 the (preceding tax year) tax year and the (current tax year) tax
18-24 year.

18-25 "The rollback tax rate is the highest tax rate that (name of
18-26 taxing unit) may adopt before the voters by petition may require
18-27 that an election be held to determine whether or not to reduce the
18-28 tax rate to the rollback tax rate.

18-29 "The proposed tax rate is greater than the equivalent tax
18-30 rate. This means that (name of taxing unit) is proposing to
18-31 increase property taxes for the (current tax year) tax year.

18-32 "A public hearing on the proposed tax rate will be held on
18-33 (date and time) at (meeting place).

18-34 "A second public hearing will be held on (date and time) at
18-35 (meeting place).

18-36 "The proposed tax rate is also greater than the rollback tax
18-37 rate. If (name of taxing unit) adopts the proposed tax rate, the
18-38 voters by petition may require that an election be held to determine
18-39 whether or not to reduce the tax rate to the rollback tax rate. The
18-40 requirements for a petition may be found in Sections 26.07 and
18-41 26.081, Tax Code.

18-42 "Your taxes owed under any of the tax rates mentioned above
18-43 can be calculated as follows:

18-44 "Property tax amount = tax rate x taxable value of your
18-45 property / 100

18-46 "(Names of all members of the governing body, showing how
18-47 each voted on the proposal to consider the tax increase or, if one
18-48 or more were absent, indicating the absences.)"

18-49 (b-2) If the proposed tax rate exceeds the equivalent tax
18-50 rate but does not exceed the rollback tax rate of the taxing unit,
18-51 the notice must contain a statement in the following form:

"NOTICE OF PUBLIC HEARING ON TAX INCREASE

"PROPOSED TAX RATE \$_____ per \$100

"EQUIVALENT TAX RATE \$_____ per \$100

"ROLLBACK TAX RATE \$_____ per \$100

18-56 "The equivalent tax rate is the tax rate for the (current tax
18-57 year) tax year that will raise the same amount of property tax
18-58 revenue for (name of taxing unit) from the same properties in both
18-59 the (preceding tax year) tax year and the (current tax year) tax
18-60 year.

18-61 "The rollback tax rate is the highest tax rate that (name of
18-62 taxing unit) may adopt before the voters by petition may require
18-63 that an election be held to determine whether or not to reduce the
18-64 tax rate to the rollback tax rate.

18-65 "The proposed tax rate is greater than the equivalent tax
18-66 rate. This means that (name of taxing unit) is proposing to
18-67 increase property taxes for the (current tax year) tax year.

18-68 "A public hearing on the proposed tax rate will be held on
18-69 (date and time) at (meeting place).

19-1 "A second public hearing will be held on (date and time) at
 19-2 (meeting place).

19-3 "The proposed tax rate is not greater than the rollback tax
 19-4 rate. As a result, the voters may not petition for an election to be
 19-5 held to determine whether or not to reduce the tax rate to the
 19-6 rollback tax rate. However, you may express your support for or
 19-7 opposition to the proposed tax rate by contacting the members of the
 19-8 (name of governing body) of (name of taxing unit) at their offices
 19-9 or by attending one of the public hearings mentioned above.

19-10 "Your taxes owed under any of the tax rates mentioned above
 19-11 can be calculated as follows:

19-12 "Property tax amount = tax rate x taxable value of your
 19-13 property / 100

19-14 "(Names of all members of the governing body, showing how
 19-15 each voted on the proposal to consider the tax increase or, if one
 19-16 or more were absent, indicating the absences.)"

19-17 (b-3) If the proposed tax rate does not exceed the
 19-18 equivalent tax rate but exceeds the rollback tax rate of the taxing
 19-19 unit, the notice must contain a statement in the following form:

19-20 "NOTICE OF PUBLIC HEARING ON TAX INCREASE

19-21 "PROPOSED TAX RATE \$_____ per \$100
 19-22 "EQUIVALENT TAX RATE \$_____ per \$100
 19-23 "ROLLBACK TAX RATE \$_____ per \$100

19-24 "The equivalent tax rate is the tax rate for the (current tax
 19-25 year) tax year that will raise the same amount of property tax
 19-26 revenue for (name of taxing unit) from the same properties in both
 19-27 the (preceding tax year) tax year and the (current tax year) tax
 19-28 year.

19-29 "The rollback tax rate is the highest tax rate that (name of
 19-30 taxing unit) may adopt before the voters by petition may require
 19-31 that an election be held to determine whether or not to reduce the
 19-32 tax rate to the rollback tax rate.

19-33 "The proposed tax rate is not greater than the equivalent tax
 19-34 rate. This means that (name of taxing unit) is not proposing to
 19-35 increase property taxes for the (current tax year) tax year.

19-36 "A public hearing on the proposed tax rate will be held on
 19-37 (date and time) at (meeting place).

19-38 "A second public hearing will be held on (date and time) at
 19-39 (meeting place).

19-40 "The proposed tax rate is greater than the rollback tax rate.
 19-41 If (name of taxing unit) adopts the proposed tax rate, the voters by
 19-42 petition may require that an election be held to determine whether
 19-43 or not to reduce the tax rate to the rollback tax rate. The
 19-44 requirements for a petition may be found in Sections 26.07 and
 19-45 26.081, Tax Code.

19-46 "Your taxes owed under any of the tax rates mentioned above
 19-47 can be calculated as follows:

19-48 "Property tax amount = tax rate x taxable value of your
 19-49 property / 100

19-50 "(Names of all members of the governing body, showing how
 19-51 each voted on the proposal to consider the tax increase or, if one
 19-52 or more were absent, indicating the absences.)"

19-53 (b-4) This subsection and Subsections (b-5) and (b-6) apply
 19-54 only to a taxing unit other than a small taxing unit. If the
 19-55 proposed tax rate exceeds the equivalent tax rate and the rollback
 19-56 tax rate of the taxing unit, the notice must contain a statement in
 19-57 the following form:

19-58 "NOTICE OF PUBLIC HEARING ON TAX INCREASE

19-59 "PROPOSED TAX RATE \$_____ per \$100
 19-60 "EQUIVALENT TAX RATE \$_____ per \$100
 19-61 "ROLLBACK TAX RATE \$_____ per \$100

19-62 "The equivalent tax rate is the tax rate for the (current tax
 19-63 year) tax year that will raise the same amount of property tax
 19-64 revenue for (name of taxing unit) from the same properties in both
 19-65 the (preceding tax year) tax year and the (current tax year) tax
 19-66 year.

19-67 "The rollback tax rate is the highest tax rate that (name of
 19-68 taxing unit) may adopt without holding an election to ratify the
 19-69 rate.

20-1 "The proposed tax rate is greater than the equivalent tax
20-2 rate. This means that (name of taxing unit) is proposing to
20-3 increase property taxes for the (current tax year) tax year.

20-4 "A public hearing on the proposed tax rate will be held on
20-5 (date and time) at (meeting place).

20-6 "A second public hearing will be held on (date and time) at
20-7 (meeting place).

20-8 "The proposed tax rate is also greater than the rollback tax
20-9 rate. If (name of taxing unit) adopts the proposed tax rate, (name
20-10 of taxing unit) is required to hold an election so that the voters
20-11 may accept or reject the proposed tax rate. If a majority of the
20-12 voters reject the proposed tax rate, the (name of taxing unit) will
20-13 be required to adopt a new tax rate that is not greater than the
20-14 rollback tax rate. The election will be held on (date of election).
20-15 You may contact the (name of office responsible for administering
20-16 the election) for information about voting locations. The hours of
20-17 voting on election day are (voting hours).

20-18 "Your taxes owed under any of the tax rates mentioned above
20-19 can be calculated as follows:

20-20 "Property tax amount = tax rate x taxable value of your
20-21 property / 100

20-22 "(Names of all members of the governing body, showing how
20-23 each voted on the proposal to consider the tax increase or, if one
20-24 or more were absent, indicating the absences.)"

20-25 (b-5) If the proposed tax rate exceeds the equivalent tax
20-26 rate but does not exceed the rollback tax rate of the taxing unit,
20-27 the notice must contain a statement in the following form:

20-28 "NOTICE OF PUBLIC HEARING ON TAX INCREASE

20-29 "PROPOSED TAX RATE \$_____ per \$100

20-30 "EQUIVALENT TAX RATE \$_____ per \$100

20-31 "ROLLBACK TAX RATE \$_____ per \$100

20-32 "The equivalent tax rate is the tax rate for the (current tax
20-33 year) tax year that will raise the same amount of property tax
20-34 revenue for (name of taxing unit) from the same properties in both
20-35 the (preceding tax year) tax year and the (current tax year) tax
20-36 year.

20-37 "The rollback tax rate is the highest tax rate that (name of
20-38 taxing unit) may adopt without holding an election to ratify the
20-39 rate.

20-40 "The proposed tax rate is greater than the equivalent tax
20-41 rate. This means that (name of taxing unit) is proposing to
20-42 increase property taxes for the (current tax year) tax year.

20-43 "A public hearing on the proposed tax rate will be held on
20-44 (date and time) at (meeting place).

20-45 "A second public hearing will be held on (date and time) at
20-46 (meeting place).

20-47 "The proposed tax rate is not greater than the rollback tax
20-48 rate. As a result, (name of taxing unit) is not required to hold an
20-49 election at which voters may accept or reject the proposed tax rate.
20-50 However, you may express your support for or opposition to the
20-51 proposed tax rate by contacting the members of the (name of
20-52 governing body) of (name of taxing unit) at their offices or by
20-53 attending one of the public hearings mentioned above.

20-54 "Your taxes owed under any of the tax rates mentioned above
20-55 can be calculated as follows:

20-56 "Property tax amount = tax rate x taxable value of your
20-57 property / 100

20-58 "(Names of all members of the governing body, showing how
20-59 each voted on the proposal to consider the tax increase or, if one
20-60 or more were absent, indicating the absences.)"

20-61 (b-6) If the proposed tax rate does not exceed the
20-62 equivalent tax rate but exceeds the rollback tax rate of the taxing
20-63 unit, the notice must contain a statement in the following form:

20-64 "NOTICE OF PUBLIC HEARING ON TAX INCREASE

20-65 "PROPOSED TAX RATE \$_____ per \$100

20-66 "EQUIVALENT TAX RATE \$_____ per \$100

20-67 "ROLLBACK TAX RATE \$_____ per \$100

20-68 "The equivalent tax rate is the tax rate for the (current tax
20-69 year) tax year that will raise the same amount of property tax

21-1 revenue for (name of taxing unit) from the same properties in both
 21-2 the (preceding tax year) tax year and the (current tax year) tax
 21-3 year.

21-4 "The rollback tax rate is the highest tax rate that (name of
 21-5 taxing unit) may adopt without holding an election to ratify the
 21-6 rate.

21-7 "The proposed tax rate is not greater than the equivalent tax
 21-8 rate. This means that (name of taxing unit) is not proposing to
 21-9 increase property taxes for the (current tax year) tax year.

21-10 "A public hearing on the proposed tax rate will be held on
 21-11 (date and time) at (meeting place).

21-12 "A second public hearing will be held on (date and time) at
 21-13 (meeting place).

21-14 "The proposed tax rate is greater than the rollback tax rate.
 21-15 If (name of taxing unit) adopts the proposed tax rate, (name of
 21-16 taxing unit) is required to hold an election so that the voters may
 21-17 accept or reject the proposed tax rate. If a majority of the voters
 21-18 reject the proposed tax rate, the (name of taxing unit) will be
 21-19 required to adopt a new tax rate that is not greater than the
 21-20 rollback tax rate. The election will be held on (date of election).
 21-21 You may contact the (name of office responsible for administering
 21-22 the election) for information about voting locations. The hours of
 21-23 voting on election day are (voting hours).

21-24 "Your taxes owed under any of the tax rates mentioned above
 21-25 can be calculated as follows:

21-26 "Property tax amount = tax rate x taxable value of your
 21-27 property / 100

21-28 "(Names of all members of the governing body, showing how
 21-29 each voted on the proposal to consider the tax increase or, if one
 21-30 or more were absent, indicating the absences.)"

21-31 (b-7) In addition to including the information described by
 21-32 Subsection (b-1), (b-2), (b-3), (b-4), (b-5), or (b-6), as
 21-33 applicable, the notice must include the information described by
 21-34 Section 26.062.

21-35 (c) The notice of a public hearing under this section may be
 21-36 delivered by mail to each property owner in the unit, [~~or may be~~
 21-37 published in a newspaper, or posted prominently on the home page of
 21-38 the Internet website of the unit. If the notice is published in a
 21-39 newspaper, it may not be in the part of the paper in which legal
 21-40 notices and classified advertisements appear. If the taxing unit
 21-41 posts the notice on [~~operates~~] an Internet website operated by the
 21-42 unit, the notice must be posted on the website from the date the
 21-43 notice is first posted [~~published~~] until the second public hearing
 21-44 is concluded.

21-45 (d) At the public hearings the governing body shall announce
 21-46 the date, time, and place of the meeting at which it will vote on the
 21-47 proposed tax rate. After each hearing the governing body shall give
 21-48 notice of the meeting at which it will vote on the proposed tax rate
 21-49 and the notice shall be in the same form as prescribed by
 21-50 Subsections (b) and (c), except that it must state the following:

21-51 "NOTICE OF TAX REVENUE INCREASE

21-52 "The (name of the taxing unit) conducted public hearings on
 21-53 (date of first hearing) and (date of second hearing) on a proposal
 21-54 to increase the total tax revenues of the (name of the taxing unit)
 21-55 from properties on the tax roll in the preceding year by (percentage
 21-56 by which proposed tax rate exceeds lower of rollback tax rate or
 21-57 equivalent [~~effective~~] tax rate calculated under this chapter)
 21-58 percent.

21-59 "The total tax revenue proposed to be raised last year at last
 21-60 year's tax rate of (insert tax rate for the preceding year) for each
 21-61 \$100 of taxable value was (insert total amount of taxes imposed in
 21-62 the preceding year).

21-63 "The total tax revenue proposed to be raised this year at the
 21-64 proposed tax rate of (insert proposed tax rate) for each \$100 of
 21-65 taxable value, excluding tax revenue to be raised from new property
 21-66 added to the tax roll this year, is (insert amount computed by
 21-67 multiplying proposed tax rate by the difference between current
 21-68 total value and new property value).

21-69 "The total tax revenue proposed to be raised this year at the

22-1 proposed tax rate of (insert proposed tax rate) for each \$100 of
 22-2 taxable value, including tax revenue to be raised from new property
 22-3 added to the tax roll this year, is (insert amount computed by
 22-4 multiplying proposed tax rate by current total value).

22-5 "The (governing body of the taxing unit) is scheduled to vote
 22-6 on the tax rate that will result in that tax increase at a public
 22-7 meeting to be held on (date of meeting) at (location of meeting,
 22-8 including mailing address) at (time of meeting).

22-9 "The (governing body of the taxing unit) proposes to use the
 22-10 increase in total tax revenue for the purpose of (description of
 22-11 purpose of increase)."

22-12 (e) The meeting to vote on the tax increase may not be
 22-13 earlier than the third day or later than the seventh [~~14th~~] day
 22-14 after the date of the second public hearing. The meeting must be
 22-15 held inside the boundaries of the taxing unit in a publicly owned
 22-16 building or, if a suitable publicly owned building is not
 22-17 available, in a suitable building to which the public normally has
 22-18 access. If the governing body does not adopt a tax rate that
 22-19 exceeds the lower of the rollback tax rate or the equivalent
 22-20 [~~effective~~] tax rate by the seventh [~~14th~~] day, it must give a new
 22-21 notice under Subsection (d) before it may adopt a rate that exceeds
 22-22 the lower of the rollback tax rate or the equivalent [~~effective~~] tax
 22-23 rate.

22-24 SECTION 35. Chapter 26, Tax Code, is amended by adding
 22-25 Sections 26.061 and 26.062 to read as follows:

22-26 Sec. 26.061. NOTICE OF MEETING TO VOTE ON PROPOSED TAX RATE
 22-27 THAT DOES NOT EXCEED LOWER OF EQUIVALENT OR ROLLBACK TAX RATE.

22-28 (a) This section applies only to the governing body of a taxing
 22-29 unit other than a school district that proposes to adopt a tax rate
 22-30 that does not exceed the lower of the equivalent tax rate or the
 22-31 rollback tax rate calculated as provided by this chapter.

22-32 (b) The notice of the meeting at which the governing body of
 22-33 the taxing unit will vote on the proposed tax rate must contain a
 22-34 statement in the following form:

22-35 "NOTICE OF MEETING TO VOTE ON TAX RATE

22-36 "PROPOSED TAX RATE \$_____ per \$100

22-37 "EQUIVALENT TAX RATE \$_____ per \$100

22-38 "ROLLBACK TAX RATE \$_____ per \$100

22-39 "The equivalent tax rate is the tax rate for the (current tax
 22-40 year) tax year that will raise the same amount of property tax
 22-41 revenue for (name of taxing unit) from the same properties in both
 22-42 the (preceding tax year) tax year and the (current tax year) tax
 22-43 year.

22-44 "The rollback tax rate is the highest tax rate that (name of
 22-45 taxing unit) may adopt (insert "before the voters are entitled to
 22-46 petition for an election to limit the rate that may be approved to
 22-47 the rollback tax rate" if Section 26.07 applies or "without holding
 22-48 an election to ratify the rate" if Section 26.08 applies).

22-49 "The proposed tax rate is not greater than the equivalent tax
 22-50 rate. This means that (name of taxing unit) is not proposing to
 22-51 increase property taxes for the (current tax year) tax year.

22-52 "A public meeting to vote on the proposed tax rate will be
 22-53 held on (date and time) at (meeting place).

22-54 "The proposed tax rate is also not greater than the rollback
 22-55 tax rate. As a result, (insert "the voters are not entitled to
 22-56 petition for an election to limit the rate that may be approved to
 22-57 the rollback tax rate" if Section 26.07 applies or "(name of taxing
 22-58 unit) is not required to hold an election to ratify the rate" if
 22-59 Section 26.08 applies). However, you may express your support for
 22-60 or opposition to the proposed tax rate by contacting the members of
 22-61 the (name of governing body) of (name of taxing unit) at their
 22-62 offices or by attending the public meeting mentioned above.

22-63 "Your taxes owed under any of the above rates can be
 22-64 calculated as follows:

22-65 "Property tax amount = tax rate x taxable value of your
 22-66 property / 100

22-67 "(Names of all members of the governing body, showing how
 22-68 each voted on the proposed tax rate or, if one or more were absent,
 22-69 indicating the absences.)"

23-1 (c) In addition to including the information described by
 23-2 Subsection (b), the notice must include the information described
 23-3 by Section 26.062.

23-4 Sec. 26.062. ADDITIONAL INFORMATION TO BE INCLUDED IN TAX
 23-5 RATE NOTICE. (a) In addition to the information described by
 23-6 Section 26.06(b-1), (b-2), (b-3), (b-4), (b-5), or (b-6) or 26.061,
 23-7 as applicable, a notice required by that provision must include at
 23-8 the end of the notice:

23-9 (1) a statement in the following form:

23-10 "The following table compares the taxes imposed on the
 23-11 average residence homestead by (name of taxing unit) last year to
 23-12 the taxes proposed to be imposed on the average residence homestead
 23-13 by (name of taxing unit) this year:";

23-14 (2) a table in the form required by this section
 23-15 following the statement described by Subdivision (1); and

23-16 (3) a statement in the following form following the
 23-17 table:

23-18 (A) if the tax assessor for the taxing unit
 23-19 maintains an Internet website: "For assistance with tax
 23-20 calculations, please contact the tax assessor for (name of taxing
 23-21 unit) at (telephone number) or (e-mail address), or visit (Internet
 23-22 website address) for more information."; or

23-23 (B) if the tax assessor for the taxing unit does
 23-24 not maintain an Internet website: "For assistance with tax
 23-25 calculations, please contact the tax assessor for (name of taxing
 23-26 unit) at (telephone number) or (e-mail address)."

23-27 (b) The table must contain five rows and four columns.

23-28 (c) The first row must appear as follows:

23-29 (1) the first column of the first row must be left
 23-30 blank;

23-31 (2) the second column of the first row must state the
 23-32 year corresponding to the preceding tax year;

23-33 (3) the third column of the first row must state the
 23-34 year corresponding to the current tax year; and

23-35 (4) the fourth column of the first row must be entitled
 23-36 "Change".

23-37 (d) The second row must appear as follows:

23-38 (1) the first column of the second row must be entitled
 23-39 "Total tax rate (per \$100 of value)";

23-40 (2) the second column of the second row must state the
 23-41 adopted tax rate for the preceding tax year;

23-42 (3) the third column of the second row must state the
 23-43 proposed tax rate for the current tax year; and

23-44 (4) the fourth column of the second row must state the
 23-45 nominal and percentage difference between the adopted tax rate for
 23-46 the preceding tax year and the proposed tax rate for the current tax
 23-47 year as follows: "(increase or decrease, as applicable) of
 23-48 (nominal difference between tax rate stated in second column of
 23-49 second row and tax rate stated in third column of second row) per
 23-50 \$100, or (percentage difference between tax rate stated in second
 23-51 column of second row and tax rate stated in third column of second
 23-52 row)%".

23-53 (e) The third row must appear as follows:

23-54 (1) the first column of the third row must be entitled
 23-55 "Average homestead taxable value";

23-56 (2) the second column of the third row must state the
 23-57 average taxable value of a residence homestead in the taxing unit
 23-58 for the preceding tax year;

23-59 (3) the third column of the third row must state the
 23-60 average taxable value of a residence homestead in the taxing unit
 23-61 for the current tax year; and

23-62 (4) the fourth column of the third row must state the
 23-63 percentage difference between the average taxable value of a
 23-64 residence homestead in the taxing unit for the preceding tax year
 23-65 and the average taxable value of a residence homestead in the taxing
 23-66 unit for the current tax year as follows: "(increase or decrease,
 23-67 as applicable) of (percentage difference between amount stated in
 23-68 second column of third row and amount stated in third column of
 23-69 third row)%".

24-1 (f) The fourth row must appear as follows:

24-2 (1) the first column of the fourth row must be entitled

24-3 "Tax on average homestead";

24-4 (2) the second column of the fourth row must state the
 24-5 amount of taxes imposed by the taxing unit in the preceding tax year
 24-6 on a residence homestead with a taxable value equal to the average
 24-7 taxable value of a residence homestead in the taxing unit in the
 24-8 preceding tax year;

24-9 (3) the third column of the fourth row must state the
 24-10 amount of taxes that would be imposed by the taxing unit in the
 24-11 current tax year on a residence homestead with a taxable value equal
 24-12 to the average taxable value of a residence homestead in the taxing
 24-13 unit in the current tax year if the taxing unit adopted the proposed
 24-14 tax rate; and

24-15 (4) the fourth column of the fourth row must state the
 24-16 nominal and percentage difference between the amount of taxes
 24-17 imposed by the taxing unit in the preceding tax year on a residence
 24-18 homestead with a taxable value equal to the average taxable value of
 24-19 a residence homestead in the taxing unit in the preceding tax year
 24-20 and the amount of taxes that would be imposed by the taxing unit in
 24-21 the current tax year on a residence homestead with a taxable value
 24-22 equal to the average taxable value of a residence homestead in the
 24-23 taxing unit in the current tax year if the taxing unit adopted the
 24-24 proposed tax rate, as follows: "(increase or decrease, as
 24-25 applicable) of (nominal difference between amount stated in second
 24-26 column of fourth row and amount stated in third column of fourth
 24-27 row), or (percentage difference between amount stated in second
 24-28 column of fourth row and amount stated in third column of fourth
 24-29 row)%".

24-30 (g) The fifth row must appear as follows:

24-31 (1) the first column of the fifth row must be entitled
 24-32 "Total tax levy on all properties";

24-33 (2) the second column of the fifth row must state the
 24-34 amount equal to last year's levy;

24-35 (3) the third column of the fifth row must state the
 24-36 amount computed by multiplying the proposed tax rate by the current
 24-37 total value and dividing the product by 100; and

24-38 (4) the fourth column of the fifth row must state the
 24-39 nominal and percentage difference between the total amount of taxes
 24-40 imposed by the taxing unit in the preceding tax year and the amount
 24-41 that would be imposed by the taxing unit in the current tax year if
 24-42 the taxing unit adopted the proposed tax rate, as follows:
 24-43 "(increase or decrease, as applicable) of (nominal difference
 24-44 between amount stated in second column of fifth row and amount
 24-45 stated in third column of fifth row), or (percentage difference
 24-46 between amount stated in second column of fifth row and amount
 24-47 stated in third column of fifth row)%".

24-48 (h) In calculating the average taxable value of a residence
 24-49 homestead in the taxing unit for the preceding tax year and the
 24-50 current tax year for purposes of Subsections (e) and (f), any
 24-51 residence homestead exemption available only to disabled persons,
 24-52 persons 65 years of age or older, or their surviving spouses must be
 24-53 disregarded.

24-54 SECTION 36. Section 26.065(b), Tax Code, is amended to read
 24-55 as follows:

24-56 (b) The [If the] taxing unit [owns, operates, or controls an
 24-57 Internet website, the unit] shall post notice of the public hearing
 24-58 prominently on the home page of the Internet website of the unit
 24-59 continuously for at least seven days immediately before the public
 24-60 hearing on the proposed tax rate increase and at least seven days
 24-61 immediately before the date of the vote proposing the increase in
 24-62 the tax rate.

24-63 SECTION 37. The heading to Section 26.07, Tax Code, is
 24-64 amended to read as follows:

24-65 Sec. 26.07. ELECTION TO REDUCE TAX RATE OF SMALL TAXING UNIT
 24-66 [REPEAL INCREASE].

24-67 SECTION 38. Sections 26.07(a) and (b), Tax Code, are
 24-68 amended to read as follows:

24-69 (a) If the governing body of a small taxing unit [other than

25-1 ~~a school district]~~ adopts a tax rate that exceeds the taxing unit's
 25-2 rollback tax rate calculated as provided by this chapter, the
 25-3 qualified voters of the taxing unit by petition may require that an
 25-4 election be held to determine whether or not to reduce the tax rate
 25-5 adopted for the current year to the rollback tax rate calculated as
 25-6 provided by this chapter.

25-7 (b) A petition is valid only if:

25-8 (1) it states that it is intended to require an
 25-9 election in the taxing unit on the question of reducing the tax rate
 25-10 for the current year;

25-11 (2) it is signed by a number of registered voters of
 25-12 the taxing unit equal to at least 10 [+

25-13 [~~(A) seven~~] percent of the number of registered
 25-14 voters of the taxing unit who voted in [~~according to~~] the most
 25-15 recent gubernatorial election [~~list of registered voters if the tax~~
 25-16 ~~rate adopted for the current tax year would impose taxes for~~
 25-17 ~~maintenance and operations in an amount of at least \$5 million; or~~

25-18 [~~(B) 10 percent of the number of registered~~
 25-19 ~~voters of the taxing unit according to the most recent official list~~
 25-20 ~~of registered voters if the tax rate adopted for the current tax~~
 25-21 ~~year would impose taxes for maintenance and operations in an amount~~
 25-22 ~~of less than \$5 million]; and~~

25-23 (3) it is submitted to the governing body on or before
 25-24 the 90th day after the date on which the governing body adopted the
 25-25 tax rate for the current year.

25-26 SECTION 39. The heading to Section 26.08, Tax Code, is
 25-27 amended to read as follows:

25-28 Sec. 26.08. ELECTION TO APPROVE TAX RATE OF TAXING UNIT
 25-29 OTHER THAN SMALL TAXING UNIT [~~RATIFY SCHOOL TAXES~~].

25-30 SECTION 40. Section 26.08, Tax Code, is amended by amending
 25-31 Subsections (a), (b), (d), (d-1), (d-2), (e), (g), (h), (n), and (p)
 25-32 and adding Subsection (r) to read as follows:

25-33 (a) If the governing body of a taxing unit other than a small
 25-34 taxing unit [~~school district]~~ adopts a tax rate that exceeds the
 25-35 taxing unit's [~~district's~~] rollback tax rate, the registered voters
 25-36 of the taxing unit [~~district~~] at an election held for that purpose
 25-37 must determine whether to approve the adopted tax rate. When
 25-38 increased expenditure of money by a taxing unit [~~school district~~]
 25-39 is necessary to respond to a disaster, including a tornado,
 25-40 hurricane, flood, or other calamity, but not including a drought,
 25-41 that has impacted the taxing unit [~~a school district~~] and the
 25-42 governor has requested federal disaster assistance for the area in
 25-43 which the taxing unit [~~school district~~] is located, an election is
 25-44 not required under this section to approve the tax rate adopted by
 25-45 the governing body for the year following the year in which the
 25-46 disaster occurs.

25-47 (b) The governing body shall order that the election be held
 25-48 in the taxing unit [~~school district~~] on the uniform election date
 25-49 prescribed by [~~a date not less than 30 or more than 90 days after the~~
 25-50 ~~day on which it adopted the tax rate.~~] Section 41.001, Election
 25-51 Code, that occurs in November of the applicable tax year. The order
 25-52 calling the election may not be issued later than August 15 [~~does~~
 25-53 ~~not apply to the election unless a date specified by that section~~
 25-54 ~~falls within the time permitted by this section~~]. At the election,
 25-55 the ballots shall be prepared to permit voting for or against the
 25-56 proposition: "Approving the ad valorem tax rate of \$_____ per \$100
 25-57 valuation in (name of taxing unit [~~school district~~]) for the
 25-58 current year, a rate that is \$_____ higher per \$100 valuation than
 25-59 the [~~school district~~] rollback tax rate of (name of taxing unit),
 25-60 for the purpose of (description of purpose of increase)." The
 25-61 ballot proposition must include the adopted tax rate and the
 25-62 difference between that rate and the rollback tax rate in the
 25-63 appropriate places.

25-64 (d) If the proposition is not approved as provided by
 25-65 Subsection (c), the governing body may not adopt a tax rate for the
 25-66 taxing unit [~~school district~~] for the current year that exceeds the
 25-67 taxing unit's [~~school district's~~] rollback tax rate.

25-68 (d-1) If, after tax bills for the taxing unit [~~school~~
 25-69 ~~district~~] have been mailed, a proposition to approve the taxing

26-1 unit's [~~school district's~~] adopted tax rate is not approved by the
 26-2 voters of the taxing unit [~~district~~] at an election held under this
 26-3 section, on subsequent adoption of a new tax rate by the governing
 26-4 body of the taxing unit [~~district~~], the assessor for the taxing unit
 26-5 [~~school~~] shall prepare and mail corrected tax bills. The assessor
 26-6 shall include with each bill a brief explanation of the reason for
 26-7 and effect of the corrected bill. The date on which the taxes
 26-8 become delinquent for the year is extended by a number of days equal
 26-9 to the number of days between the date the first tax bills were sent
 26-10 and the date the corrected tax bills were sent.

26-11 (d-2) If a property owner pays taxes calculated using the
 26-12 originally adopted tax rate of the taxing unit [~~school district~~]
 26-13 and the proposition to approve the adopted tax rate is not approved
 26-14 by the voters, the taxing unit [~~school district~~] shall refund the
 26-15 difference between the amount of taxes paid and the amount due under
 26-16 the subsequently adopted rate if the difference between the amount
 26-17 of taxes paid and the amount due under the subsequent rate is \$1 or
 26-18 more. If the difference between the amount of taxes paid and the
 26-19 amount due under the subsequent rate is less than \$1, the taxing
 26-20 unit [~~school district~~] shall refund the difference on request of
 26-21 the taxpayer. An application for a refund of less than \$1 must be
 26-22 made within 90 days after the date the refund becomes due or the
 26-23 taxpayer forfeits the right to the refund.

26-24 (e) For purposes of this section, local tax funds dedicated
 26-25 to a junior college district under Section 45.105(e), Education
 26-26 Code, shall be eliminated from the calculation of the tax rate
 26-27 adopted by the governing body of a [~~the~~] school district. However,
 26-28 the funds dedicated to the junior college district are subject to
 26-29 Section 26.085.

26-30 (g) In a school district that received distributions from an
 26-31 equalization tax imposed under former Chapter 18, Education Code,
 26-32 the equivalent tax [~~effective~~] rate of that tax as of the date of
 26-33 the county unit system's abolition is added to the district's
 26-34 rollback tax rate.

26-35 (h) For purposes of this section, increases in taxable
 26-36 values and tax levies occurring within a reinvestment zone under
 26-37 Chapter 311 (Tax Increment Financing Act), in which a school [~~the~~]
 26-38 district is a participant, shall be eliminated from the calculation
 26-39 of the tax rate adopted by the governing body of the school
 26-40 district.

26-41 (n) For purposes of this section, the rollback tax rate of a
 26-42 school district whose maintenance and operations tax rate for the
 26-43 2005 tax year was \$1.50 or less per \$100 of taxable value is:

26-44 (1) for the 2006 tax year, the sum of the rate that is
 26-45 equal to 88.67 percent of the maintenance and operations tax rate
 26-46 adopted by the district for the 2005 tax year, the rate of \$0.04 per
 26-47 \$100 of taxable value, and the district's current debt rate; and

26-48 (2) for the 2007 and subsequent tax years, the lesser
 26-49 of the following:

26-50 (A) the sum of the following:

26-51 (i) the rate per \$100 of taxable value that
 26-52 is equal to the product of the state compression percentage, as
 26-53 determined under Section 42.2516, Education Code, for the current
 26-54 year and \$1.50;

26-55 (ii) the rate of \$0.04 per \$100 of taxable
 26-56 value;

26-57 (iii) the rate that is equal to the sum of
 26-58 the differences for the 2006 and each subsequent tax year between
 26-59 the adopted tax rate of the district for that year if the rate was
 26-60 approved at an election under this section and the rollback tax rate
 26-61 of the district for that year; and

26-62 (iv) the district's current debt rate; or

26-63 (B) the sum of the following:

26-64 (i) the equivalent [~~effective~~] maintenance
 26-65 and operations tax rate of the district as computed under
 26-66 Subsection (i) [~~or (k), as applicable~~];

26-67 (ii) the rate per \$100 of taxable value that
 26-68 is equal to the product of the state compression percentage, as
 26-69 determined under Section 42.2516, Education Code, for the current

27-1 year and \$0.06; and

27-2 (iii) the district's current debt rate.

27-3 (p) Notwithstanding Subsections (i), (n), and (o), if for
27-4 the preceding tax year a school district adopted a maintenance and
27-5 operations tax rate that was less than the district's equivalent
27-6 ~~[effective]~~ maintenance and operations tax rate for that preceding
27-7 tax year, the rollback tax rate of the district for the current tax
27-8 year is calculated as if the district adopted a maintenance and
27-9 operations tax rate for the preceding tax year that was equal to the
27-10 district's equivalent ~~[effective]~~ maintenance and operations tax
27-11 rate for that preceding tax year.

27-12 (r) Except as otherwise expressly provided by law, this
27-13 section does not apply to a tax imposed by a taxing unit if a
27-14 provision of an uncodified local or special law enacted by the 85th
27-15 Legislature, Regular Session, 2017, or by an earlier legislature
27-16 provides that former Section 26.07 does not apply to a tax imposed
27-17 by the taxing unit.

27-18 SECTION 41. Section 26.08(i), Tax Code, as effective
27-19 September 1, 2017, is amended to read as follows:

27-20 (i) For purposes of this section, the equivalent
27-21 ~~[effective]~~ maintenance and operations tax rate of a school
27-22 district is the tax rate that, applied to the current total value
27-23 for the district, would impose taxes in an amount that, when added
27-24 to state funds that would be distributed to the district under
27-25 Chapter 42, Education Code, for the school year beginning in the
27-26 current tax year using that tax rate, would provide the same amount
27-27 of state funds distributed under Chapter 42, Education Code, and
27-28 maintenance and operations taxes of the district per student in
27-29 weighted average daily attendance for that school year that would
27-30 have been available to the district in the preceding year if the
27-31 funding elements for Chapters 41 and 42, Education Code, for the
27-32 current year had been in effect for the preceding year.

27-33 SECTION 42. The heading to Section 26.16, Tax Code, is
27-34 amended to read as follows:

27-35 Sec. 26.16. POSTING OF TAX-RELATED INFORMATION ~~[TAX RATES]~~
27-36 ON COUNTY'S INTERNET WEBSITE.

27-37 SECTION 43. Section 26.16, Tax Code, is amended by amending
27-38 Subsections (a) and (d) and adding Subsections (a-1), (d-1), and
27-39 (d-2) to read as follows:

27-40 (a) Each county shall maintain an Internet website. The
27-41 county assessor-collector for each county ~~[that maintains an~~
27-42 ~~Internet website]~~ shall post on the Internet website maintained by
27-43 ~~[of]~~ the county the following information for the most recent five
27-44 tax years beginning with the 2012 tax year for each taxing unit all
27-45 or part of the territory of which is located in the county:

- 27-46 (1) the adopted tax rate;
- 27-47 (2) the maintenance and operations rate;
- 27-48 (3) the debt rate;
- 27-49 (4) the equivalent ~~[effective]~~ tax rate;
- 27-50 (5) the equivalent ~~[effective]~~ maintenance and
27-51 operations rate; and
- 27-52 (6) the rollback tax rate.

27-53 (a-1) For purposes of Subsection (a), a reference to the
27-54 equivalent tax rate or the equivalent maintenance and operations
27-55 rate includes the equivalent effective tax rate or effective
27-56 maintenance and operations rate for a preceding year. This
27-57 subsection expires January 1, 2024.

27-58 (d) The county assessor-collector shall post immediately
27-59 below the table prescribed by Subsection (c) the following
27-60 statement:

27-61 "The county is providing this table of property tax rate
27-62 information as a service to the residents of the county. Each
27-63 individual taxing unit is responsible for calculating the property
27-64 tax rates listed in this table pertaining to that taxing unit and
27-65 providing that information to the county.

27-66 "The adopted tax rate is the tax rate adopted by the governing
27-67 body of a taxing unit.

27-68 "The maintenance and operations rate is the component of the
27-69 adopted tax rate of a taxing unit that will impose the amount of

28-1 taxes needed to fund maintenance and operation expenditures of the
28-2 unit for the following year.

28-3 "The debt rate is the component of the adopted tax rate of a
28-4 taxing unit that will impose the amount of taxes needed to fund the
28-5 unit's debt service for the following year.

28-6 "The equivalent [~~effective~~] tax rate is the tax rate that
28-7 would generate the same amount of revenue in the current tax year as
28-8 was generated by a taxing unit's adopted tax rate in the preceding
28-9 tax year from property that is taxable in both the current tax year
28-10 and the preceding tax year.

28-11 "The equivalent [~~effective~~] maintenance and operations rate
28-12 is the tax rate that would generate the same amount of revenue for
28-13 maintenance and operations in the current tax year as was generated
28-14 by a taxing unit's maintenance and operations rate in the preceding
28-15 tax year from property that is taxable in both the current tax year
28-16 and the preceding tax year.

28-17 "The rollback tax rate is the highest tax rate a taxing unit
28-18 may adopt before requiring voter approval at an election. In the
28-19 case of a small taxing unit [~~other than a school district~~], the
28-20 voters by petition may require that a rollback election be held if
28-21 the unit adopts a tax rate in excess of the unit's rollback tax
28-22 rate. In the case of a taxing unit other than a small taxing unit
28-23 [~~school district~~], an election will automatically be held if the
28-24 unit [~~district~~] wishes to adopt a tax rate in excess of the unit's
28-25 [~~district's~~] rollback tax rate."

28-26 (d-1) In addition to posting the information described by
28-27 Subsection (a), the county assessor-collector shall post on the
28-28 Internet website of the county for each taxing unit all or part of
28-29 the territory of which is located in the county:

28-30 (1) the worksheets used by the designated officer or
28-31 employee of each taxing unit to calculate the equivalent and
28-32 rollback tax rates of the unit for the most recent five tax years
28-33 beginning with the 2018 tax year, as certified by the county
28-34 assessor-collector under Section 26.04(d-1); and

28-35 (2) the name and official contact information for each
28-36 member of the governing body of the taxing unit.

28-37 (d-2) Not later than August 1, the county
28-38 assessor-collector shall post on the website the worksheets
28-39 described by Subsection (d-1)(1) for the current tax year.

28-40 SECTION 44. Chapter 26, Tax Code, is amended by adding
28-41 Sections 26.17 and 26.18 to read as follows:

28-42 Sec. 26.17. REAL-TIME TAX RATE DATABASE. (a) The tax rate
28-43 officer of each appraisal district shall create and maintain a
28-44 database that:

28-45 (1) is identified by the name of the office of tax rate
28-46 notices, instead of the name of the appraisal district, and as the
28-47 "Real-time Tax Rate Database";

28-48 (2) contains information that is provided by
28-49 designated officers or employees of the taxing units that are
28-50 located in the appraisal district in the manner required by rules
28-51 adopted by the comptroller;

28-52 (3) is continuously updated as preliminary and revised
28-53 data become available to and are provided by the designated
28-54 officers or employees of taxing units;

28-55 (4) is accessible to the public; and

28-56 (5) is searchable by property address and owner.

28-57 (b) The database must be capable of generating, with respect
28-58 to each property listed on the appraisal roll for the appraisal
28-59 district, a real-time tax rate notice that includes:

28-60 (1) the property's identification number;

28-61 (2) the property's market value;

28-62 (3) the property's taxable value;

28-63 (4) the name of each taxing unit in which the property
28-64 is located;

28-65 (5) for each taxing unit other than a school district
28-66 in which the property is located:

28-67 (A) the equivalent tax rate; and

28-68 (B) the rollback tax rate;

28-69 (6) for each school district in which the property is

29-1 located:

29-2 (A) the rate to maintain the same amount of state

29-3 and local revenue per weighted student that the district received

29-4 in the school year beginning in the preceding tax year; and

29-5 (B) the rollback tax rate;

29-6 (7) the tax rate proposed by the governing body of each

29-7 taxing unit in which the property is located;

29-8 (8) for each taxing unit other than a school district

29-9 in which the property is located, the taxes that would be imposed on

29-10 the property if the unit adopted a tax rate equal to:

29-11 (A) the equivalent tax rate; and

29-12 (B) the proposed tax rate;

29-13 (9) for each school district in which the property is

29-14 located, the taxes that would be imposed on the property if the

29-15 district adopted a tax rate equal to:

29-16 (A) the rate to maintain the same amount of state

29-17 and local revenue per weighted student that the district received

29-18 in the school year beginning in the preceding tax year; and

29-19 (B) the proposed tax rate;

29-20 (10) for each taxing unit other than a school district

29-21 in which the property is located, the difference between the amount

29-22 calculated under Subdivision (8)(A) and the amount calculated under

29-23 Subdivision (8)(B);

29-24 (11) for each school district in which the property is

29-25 located, the difference between the amount calculated under

29-26 Subdivision (9)(A) and the amount calculated under Subdivision

29-27 (9)(B);

29-28 (12) the date and location of each public hearing, if

29-29 applicable, on the proposed tax rate to be held by the governing

29-30 body of each taxing unit in which the property is located;

29-31 (13) the date and location of the public meeting at

29-32 which the tax rate will be adopted to be held by the governing body

29-33 of each taxing unit in which the property is located; and

29-34 (14) for each taxing unit in which the property is

29-35 located, an e-mail address at which the taxing unit is capable of

29-36 receiving written comments regarding the proposed tax rate of the

29-37 taxing unit.

29-38 (c) The address of the Internet website at which the

29-39 information contained in the database may be found must be in the

29-40 form "(insert name of county in which appraisal district is

29-41 established)CountyTaxRates.gov" or a substantially similar form.

29-42 (d) The database must provide a link to the Internet website

29-43 used by each taxing unit in which the property is located to post

29-44 the information described by Section 26.18.

29-45 (e) The officer or employee designated by the governing body

29-46 of each taxing unit to calculate the equivalent tax rate and the

29-47 rollback tax rate for the unit must electronically:

29-48 (1) enter in the database the information described by

29-49 Subsection (b) as the information becomes available; and

29-50 (2) incorporate into the database the completed tax

29-51 rate calculation forms prepared under Section 26.04(d-1) at the

29-52 same time the designated officer or employee submits the tax rates

29-53 to the governing body of the unit under Section 26.04(e).

29-54 (f) Each taxing unit shall establish an e-mail address for

29-55 the purpose described by Subsection (b)(14).

29-56 Sec. 26.18. POSTING OF TAX RATE AND BUDGET INFORMATION BY

29-57 TAXING UNIT ON WEBSITE. Each taxing unit shall maintain an Internet

29-58 website or have access to a generally accessible Internet website

29-59 that may be used for the purposes of this section. Each taxing unit

29-60 shall post or cause to be posted on the Internet website the

29-61 following information in a format prescribed by the comptroller:

29-62 (1) the name of each member of the governing body of

29-63 the taxing unit;

29-64 (2) the mailing address, e-mail address, and telephone

29-65 number of the taxing unit;

29-66 (3) the official contact information for each member

29-67 of the governing body of the taxing unit, if that information is

29-68 different from the information described by Subdivision (2);

29-69 (4) the taxing unit's budget for the preceding two

30-1 years;
 30-2 (5) the taxing unit's proposed or adopted budget for
 30-3 the current year;
 30-4 (6) the change in the amount of the taxing unit's
 30-5 budget from the preceding year to the current year, by dollar amount
 30-6 and percentage;
 30-7 (7) in the case of a taxing unit other than a school
 30-8 district, the amount of property tax revenue budgeted for
 30-9 maintenance and operations for:
 30-10 (A) the preceding two years; and
 30-11 (B) the current year;
 30-12 (8) in the case of a taxing unit other than a school
 30-13 district, the amount of property tax revenue budgeted for debt
 30-14 service for:
 30-15 (A) the preceding two years; and
 30-16 (B) the current year;
 30-17 (9) the tax rate for maintenance and operations
 30-18 adopted by the taxing unit for the preceding two years;
 30-19 (10) in the case of a taxing unit other than a school
 30-20 district, the tax rate for debt service adopted by the unit for the
 30-21 preceding two years;
 30-22 (11) in the case of a school district, the interest and
 30-23 sinking fund tax rate adopted by the district for the preceding two
 30-24 years;
 30-25 (12) the tax rate for maintenance and operations
 30-26 proposed by the taxing unit for the current year;
 30-27 (13) in the case of a taxing unit other than a school
 30-28 district, the tax rate for debt service proposed by the unit for the
 30-29 current year;
 30-30 (14) in the case of a school district, the interest and
 30-31 sinking fund tax rate proposed by the district for the current year;
 30-32 and
 30-33 (15) the most recent financial audit of the taxing
 30-34 unit.
 30-35 SECTION 45. Sections 31.12(a) and (b), Tax Code, as amended
 30-36 by S.B. 2242, Acts of the 85th Legislature, Regular Session, 2017,
 30-37 are amended to read as follows:
 30-38 (a) If a refund of a tax provided by Section 11.431(b),
 30-39 26.07(g), 26.08(d-2), 26.15(f), 31.11, 31.111, or 31.112 is paid on
 30-40 or before the 60th day after the date the liability for the refund
 30-41 arises, no interest is due on the amount refunded. If not paid on or
 30-42 before that 60th day, the amount of the tax to be refunded accrues
 30-43 interest at a rate of one percent for each month or part of a month
 30-44 that the refund is unpaid, beginning with the date on which the
 30-45 liability for the refund arises.
 30-46 (b) For purposes of this section, liability for a refund
 30-47 arises:
 30-48 (1) if the refund is required by Section 11.431(b), on
 30-49 the date the chief appraiser notifies the collector for the unit of
 30-50 the approval of the late homestead exemption;
 30-51 (2) if the refund is required by Section 26.07(g), on
 30-52 the date the results of the election to reduce the tax rate are
 30-53 certified;
 30-54 (3) if the refund is required by Section 26.08(d-2),
 30-55 on the date the subsequent tax rate is adopted;
 30-56 (4) if the refund is required by Section 26.15(f):
 30-57 (A) for a correction to the tax roll made under
 30-58 Section 26.15(b), on the date the change in the tax roll is
 30-59 certified to the assessor for the taxing unit under Section 25.25;
 30-60 or
 30-61 (B) for a correction to the tax roll made under
 30-62 Section 26.15(c), on the date the change in the tax roll is ordered
 30-63 by the governing body of the taxing unit;
 30-64 (5) [~~4~~] if the refund is required by Section 31.11,
 30-65 on the date the auditor for the taxing unit determines that the
 30-66 payment was erroneous or excessive or, if the amount of the refund
 30-67 exceeds the applicable amount specified by Section 31.11(a), on the
 30-68 date the governing body of the unit approves the refund;
 30-69 (6) [~~5~~] if the refund is required by Section 31.111,

31-1 on the date the collector for the taxing unit determines that the
31-2 payment was erroneous; or

31-3 (7) ~~[(6)]~~ if the refund is required by Section 31.112,
31-4 on the date required by Section 31.112(d) or (e), as applicable.

31-5 SECTION 46. Section 33.08(b), Tax Code, is amended to read
31-6 as follows:

31-7 (b) The governing body of the taxing unit or appraisal
31-8 district, in the manner required by law for official action, may
31-9 provide that taxes that become delinquent on or after June 1 under
31-10 Section 26.07(f), 26.08(d-1), 26.15(e), 31.03, 31.031, 31.032,
31-11 31.04, or 42.42 incur an additional penalty to defray costs of
31-12 collection. The amount of the penalty may not exceed the amount of
31-13 the compensation specified in the applicable contract with an
31-14 attorney under Section 6.30 to be paid in connection with the
31-15 collection of the delinquent taxes.

31-16 SECTION 47. Section 41.03(a), Tax Code, is amended to read
31-17 as follows:

31-18 (a) A taxing unit is entitled to challenge before the
31-19 appraisal review board:

31-20 (1) ~~[(the level of appraisals of any category of
31-21 property in the district or in any territory in the district, but
31-22 not the appraised value of a single taxpayer's property,~~

31-23 ~~[(2)]~~ an exclusion of property from the appraisal
31-24 records;

31-25 (2) ~~[(3)]~~ a grant in whole or in part of a partial
31-26 exemption;

31-27 (3) ~~[(4)]~~ a determination that land qualifies for
31-28 appraisal as provided by Subchapter C, D, E, or H, Chapter 23; or

31-29 (4) ~~[(5)]~~ failure to identify the taxing unit as one
31-30 in which a particular property is taxable.

31-31 SECTION 48. Section 41.12(a), Tax Code, is amended to read
31-32 as follows:

31-33 (a) By July 5 ~~[20]~~, the appraisal review board shall:

31-34 (1) hear and determine all or substantially all timely
31-35 filed protests;

31-36 (2) determine all timely filed challenges;

31-37 (3) submit a list of its approved changes in the
31-38 records to the chief appraiser; and

31-39 (4) approve the records.

31-40 SECTION 49. Sections 41.44(a), (c), and (d), Tax Code, are
31-41 amended to read as follows:

31-42 (a) Except as provided by Subsections (b), ~~[(b-1)],~~ (c),
31-43 (c-1), and (c-2), to be entitled to a hearing and determination of a
31-44 protest, the property owner initiating the protest must file a
31-45 written notice of the protest with the appraisal review board
31-46 having authority to hear the matter protested:

31-47 (1) not later than the later of:

31-48 (A) ~~[before] May 15; [1] or~~

31-49 (B) ~~[not later than]~~ the 30th day after the date
31-50 that notice to the property owner was delivered to the property
31-51 owner as provided by Section 25.19 ~~[, if the property is a
31-52 single-family residence that qualifies for an exemption under
31-53 Section 11.13, whichever is later];~~

31-54 (2) ~~[before June 1 or not later than the 30th day after
31-55 the date that notice was delivered to the property owner as provided
31-56 by Section 25.19 in connection with any other property, whichever
31-57 is later,~~

31-58 ~~[(3)]~~ in the case of a protest of a change in the
31-59 appraisal records ordered as provided by Subchapter A of this
31-60 chapter or by Chapter 25, not later than the 30th day after the date
31-61 notice of the change is delivered to the property owner;

31-62 (3) ~~[(4)]~~ in the case of a determination that a change
31-63 in the use of land appraised under Subchapter C, D, E, or H, Chapter
31-64 23, has occurred, not later than the 30th day after the date the
31-65 notice of the determination is delivered to the property owner; or

31-66 (4) ~~[(5)]~~ in the case of a determination of
31-67 eligibility for a refund under Section 23.1243, not later than the
31-68 30th day after the date the notice of the determination is delivered
31-69 to the property owner.

32-1 (c) A property owner who files notice of a protest
 32-2 authorized by Section 41.411 is entitled to a hearing and
 32-3 determination of the protest if the property owner files the notice
 32-4 prior to the date the taxes on the property to which the notice
 32-5 applies become delinquent. An owner of land who files a notice of
 32-6 protest under Subsection (a)(3) [~~(a)(4)~~] is entitled to a hearing
 32-7 and determination of the protest without regard to whether the
 32-8 appraisal records are approved.

32-9 (d) A notice of protest is sufficient if it identifies the
 32-10 protesting property owner, including a person claiming an ownership
 32-11 interest in the property even if that person is not listed on the
 32-12 appraisal records as an owner of the property, identifies the
 32-13 property that is the subject of the protest, and indicates apparent
 32-14 dissatisfaction with some determination of the appraisal office.
 32-15 The notice need not be on an official form, but the comptroller
 32-16 shall prescribe a form that provides for more detail about the
 32-17 nature of the protest. The form must permit a property owner to
 32-18 include each property in the appraisal district that is the subject
 32-19 of a protest. The form must permit a property owner to request that
 32-20 the protest be heard by a special panel established under Section
 32-21 6.425 if the protest will be determined by an appraisal review board
 32-22 to which that section applies and the property is included in a
 32-23 classification described by Section 6.425(b). The comptroller,
 32-24 each appraisal office, and each appraisal review board shall make
 32-25 the forms readily available and deliver one to a property owner on
 32-26 request.

32-27 SECTION 50. Section 41.45, Tax Code, is amended by amending
 32-28 Subsection (d) and adding Subsections (d-1), (d-2), and (d-3) to
 32-29 read as follows:

32-30 (d) This subsection does not apply to a special panel
 32-31 established under Section 6.425. An appraisal review board
 32-32 consisting of more than three members may sit in panels of not fewer
 32-33 than three members to conduct protest hearings. [~~However, the~~
 32-34 ~~determination of a protest heard by a panel must be made by the~~
 32-35 ~~board.~~] If the recommendation of a panel is not accepted by the
 32-36 board, the board may refer the matter for rehearing to a panel
 32-37 composed of members who did not hear the original protest [~~hearing~~]
 32-38 or, if there are not at least three members who did not hear the
 32-39 original protest, the board may determine the protest. [~~Before~~
 32-40 ~~determining a protest or conducting a rehearing before a new panel~~
 32-41 ~~or the board, the board shall deliver notice of the hearing or~~
 32-42 ~~meeting to determine the protest in accordance with the provisions~~
 32-43 ~~of this subchapter.]~~

32-44 (d-1) An appraisal review board to which Section 6.425
 32-45 applies shall sit in special panels established under that section
 32-46 to conduct protest hearings. A special panel may conduct a protest
 32-47 hearing relating to property only if the property is described by
 32-48 Section 6.425(b) and the property owner has requested that a
 32-49 special panel conduct the hearing or if the protest is assigned to
 32-50 the special panel under Section 6.425(f). If the recommendation of
 32-51 a special panel is not accepted by the board, the board may refer
 32-52 the matter for rehearing to another special panel composed of
 32-53 members who did not hear the original protest or, if there are not
 32-54 at least three other special panel members who did not hear the
 32-55 original protest, the board may determine the protest.

32-56 (d-2) The determination of a protest heard by a panel under
 32-57 Subsection (d) or (d-1) must be made by the board.

32-58 (d-3) The board must deliver notice of a hearing or meeting
 32-59 to determine a protest heard by a panel, or to rehear a protest,
 32-60 under Subsection (d) or (d-1) in accordance with the provisions of
 32-61 this subchapter.

32-62 SECTION 51. Section 41.66, Tax Code, is amended by amending
 32-63 Subsection (k) and adding Subsection (k-1) to read as follows:

32-64 (k) This subsection does not apply to a special panel
 32-65 established under Section 6.425. If an appraisal review board sits
 32-66 in panels to conduct protest hearings, protests shall be randomly
 32-67 assigned to panels, except that the board may consider the type of
 32-68 property subject to the protest or the ground of the protest for the
 32-69 purpose of using the expertise of a particular panel in hearing

33-1 protests regarding particular types of property or based on
 33-2 particular grounds. If a protest is scheduled to be heard by a
 33-3 particular panel, the protest may not be reassigned to another
 33-4 panel without the consent of the property owner or designated
 33-5 agent. If the appraisal review board has cause to reassign a
 33-6 protest to another panel, a property owner or designated agent may
 33-7 agree to reassignment of the protest or may request that the hearing
 33-8 on the protest be postponed. The board shall postpone the hearing
 33-9 on that request. A change of members of a panel because of a
 33-10 conflict of interest, illness, or inability to continue
 33-11 participating in hearings for the remainder of the day does not
 33-12 constitute reassignment of a protest to another panel.

33-13 (k-1) On the request of a property owner, an appraisal
 33-14 review board to which Section 6.425 applies shall assign a protest
 33-15 relating to property described by Section 6.425(b) to a special
 33-16 panel. In addition, the chairman of the appraisal review board may
 33-17 assign a protest relating to property not described by Section
 33-18 6.425(b) to a special panel as authorized by Section 6.425(f).
 33-19 Protests assigned to special panels shall be randomly assigned to
 33-20 those panels. If a protest is scheduled to be heard by a particular
 33-21 special panel, the protest may not be reassigned to another special
 33-22 panel without the consent of the property owner or designated
 33-23 agent. If the board has cause to reassign a protest to another
 33-24 special panel, a property owner or designated agent may agree to
 33-25 reassignment of the protest or may request that the hearing on the
 33-26 protest be postponed. The board shall postpone the hearing on that
 33-27 request. A change of members of a special panel because of a
 33-28 conflict of interest, illness, or inability to continue
 33-29 participating in hearings for the remainder of the day does not
 33-30 constitute reassignment of a protest to another special panel.

33-31 SECTION 52. Section 41.71, Tax Code, is amended to read as
 33-32 follows:

33-33 Sec. 41.71. EVENING AND WEEKEND HEARINGS. (a) An
 33-34 appraisal review board by rule shall provide for hearings on
 33-35 protests ~~[in the evening or]~~ on a Saturday or after 5 p.m. on a
 33-36 weekday [Sunday].

33-37 (b) The board may not schedule:

33-38 (1) the first hearing on a protest held on a weekday
 33-39 evening to begin after 7 p.m.; or

33-40 (2) a hearing on a protest on a Sunday.

33-41 SECTION 53. Section 45.105(e), Education Code, is amended
 33-42 to read as follows:

33-43 (e) The governing body of an independent school district
 33-44 that governs a junior college district under Subchapter B, Chapter
 33-45 130, in a county with a population of more than two million may
 33-46 dedicate a specific percentage of the local tax levy to the use of
 33-47 the junior college district for facilities and equipment or for the
 33-48 maintenance and operating expenses of the junior college district.
 33-49 To be effective, the dedication must be made by the governing body
 33-50 on or before the date on which the governing body adopts its tax
 33-51 rate for a year. The amount of local tax funds derived from the
 33-52 percentage of the local tax levy dedicated to a junior college
 33-53 district from a tax levy may not exceed the amount that would be
 33-54 levied by five percent of the equivalent ~~[effective]~~ tax rate for
 33-55 the tax year calculated as provided by Section 26.04, Tax Code, on
 33-56 all property taxable by the school district. All real property
 33-57 purchased with these funds is the property of the school district,
 33-58 but is subject to the exclusive control of the governing body of the
 33-59 junior college district for as long as the junior college district
 33-60 uses the property for educational purposes.

33-61 SECTION 54. Section 130.016(b), Education Code, is amended
 33-62 to read as follows:

33-63 (b) If the board of trustees of an independent school
 33-64 district that divests itself of the management, control, and
 33-65 operation of a junior college district under this section or under
 33-66 Section 130.017 ~~[of this code]~~ was authorized by ~~[Subsection (e)~~
 33-67 ~~of]~~ Section 45.105(e) or under former Section 20.48(e) ~~[20.48 of~~
 33-68 ~~this code]~~ to dedicate a portion of its tax levy to the junior
 33-69 college district before the divestment, the junior college district

34-1 may levy an ad valorem tax from and after the divestment. In the
 34-2 first two years in which the junior college district levies an ad
 34-3 valorem tax, the tax rate adopted by the governing body may not
 34-4 exceed the rate that, if applied to the total taxable value
 34-5 submitted to the governing body under Section 26.04, Tax Code,
 34-6 would impose an amount equal to the amount of taxes of the school
 34-7 district dedicated to the junior college under [~~Subsection (e) of~~]
 34-8 Section 45.105(e) or former Section 20.48(e) [~~20.48 of this code~~]
 34-9 in the last dedication before the divestment. In subsequent years,
 34-10 the tax rate of the junior college district is subject to Section
 34-11 26.07 or 26.08, Tax Code, as applicable.

34-12 SECTION 55. Section 403.302(o), Government Code, is amended
 34-13 to read as follows:

34-14 (o) The comptroller shall adopt rules governing the conduct
 34-15 of the study after consultation with the comptroller's property tax
 34-16 administration advisory board [~~Comptroller's Property Value Study~~
 34-17 ~~Advisory Committee~~].

34-18 SECTION 56. Sections 281.124(d) and (e), Health and Safety
 34-19 Code, are amended to read as follows:

34-20 (d) If a majority of the votes cast in the election favor the
 34-21 proposition, the tax rate for the specified tax year is the rate
 34-22 approved by the voters, and that rate is not subject to a rollback
 34-23 election under Section 26.07 or 26.08, Tax Code. The board shall
 34-24 adopt the tax rate as provided by Chapter 26, Tax Code, as
 34-25 applicable.

34-26 (e) If the proposition is not approved as provided by
 34-27 Subsection (c), the board may not adopt a tax rate for the district
 34-28 for the specified tax year that exceeds the rate that was not
 34-29 approved, and Section 26.07 or 26.08, Tax Code, as applicable,
 34-30 applies to the adopted rate if that rate exceeds the district's
 34-31 rollback tax rate.

34-32 SECTION 57. Section 102.007(d), Local Government Code, is
 34-33 amended to read as follows:

34-34 (d) An adopted budget must contain a cover page that
 34-35 includes:

34-36 (1) one of the following statements in 18-point or
 34-37 larger type that accurately describes the adopted budget:

34-38 (A) "This budget will raise more revenue from
 34-39 property taxes than last year's budget by an amount of (insert total
 34-40 dollar amount of increase), which is a (insert percentage increase)
 34-41 percent increase from last year's budget. The property tax revenue
 34-42 to be raised from new property added to the tax roll this year is
 34-43 (insert amount computed by multiplying the proposed tax rate by the
 34-44 value of new property added to the roll).";

34-45 (B) "This budget will raise less revenue from
 34-46 property taxes than last year's budget by an amount of (insert total
 34-47 dollar amount of decrease), which is a (insert percentage decrease)
 34-48 percent decrease from last year's budget. The property tax revenue
 34-49 to be raised from new property added to the tax roll this year is
 34-50 (insert amount computed by multiplying the proposed tax rate by the
 34-51 value of new property added to the roll)."; or

34-52 (C) "This budget will raise the same amount of
 34-53 revenue from property taxes as last year's budget. The property tax
 34-54 revenue to be raised from new property added to the tax roll this
 34-55 year is (insert amount computed by multiplying the proposed tax
 34-56 rate by the value of new property added to the roll).";

34-57 (2) the record vote of each member of the governing
 34-58 body by name voting on the adoption of the budget;

34-59 (3) the municipal property tax rates for the preceding
 34-60 fiscal year, and each municipal property tax rate that has been
 34-61 adopted or calculated for the current fiscal year, including:

34-62 (A) the property tax rate;
 34-63 (B) the equivalent [~~effective~~] tax rate;
 34-64 (C) the equivalent [~~effective~~] maintenance and
 34-65 operations tax rate;

34-66 (D) the rollback tax rate; and

34-67 (E) the debt rate; and

34-68 (4) the total amount of municipal debt obligations.

34-69 SECTION 58. Section 111.008(d), Local Government Code, is

35-1 amended to read as follows:

35-2 (d) An adopted budget must contain a cover page that
35-3 includes:

35-4 (1) one of the following statements in 18-point or
35-5 larger type that accurately describes the adopted budget:

35-6 (A) "This budget will raise more revenue from
35-7 property taxes than last year's budget by an amount of (insert total
35-8 dollar amount of increase), which is a (insert percentage increase)
35-9 percent increase from last year's budget. The property tax revenue
35-10 to be raised from new property added to the tax roll this year is
35-11 (insert amount computed by multiplying the proposed tax rate by the
35-12 value of new property added to the roll).";

35-13 (B) "This budget will raise less revenue from
35-14 property taxes than last year's budget by an amount of (insert total
35-15 dollar amount of decrease), which is a (insert percentage decrease)
35-16 percent decrease from last year's budget. The property tax revenue
35-17 to be raised from new property added to the tax roll this year is
35-18 (insert amount computed by multiplying the proposed tax rate by the
35-19 value of new property added to the roll)."; or

35-20 (C) "This budget will raise the same amount of
35-21 revenue from property taxes as last year's budget. The property tax
35-22 revenue to be raised from new property added to the tax roll this
35-23 year is (insert amount computed by multiplying the proposed tax
35-24 rate by the value of new property added to the roll).";

35-25 (2) the record vote of each member of the
35-26 commissioners court by name voting on the adoption of the budget;

35-27 (3) the county property tax rates for the preceding
35-28 fiscal year, and each county property tax rate that has been adopted
35-29 or calculated for the current fiscal year, including:

35-30 (A) the property tax rate;

35-31 (B) the equivalent ~~[effective]~~ tax rate;

35-32 (C) the equivalent ~~[effective]~~ maintenance and
35-33 operations tax rate;

35-34 (D) the rollback tax rate; and

35-35 (E) the debt rate; and

35-36 (4) the total amount of county debt obligations.

35-37 SECTION 59. Section 111.039(d), Local Government Code, is
35-38 amended to read as follows:

35-39 (d) An adopted budget must contain a cover page that
35-40 includes:

35-41 (1) one of the following statements in 18-point or
35-42 larger type that accurately describes the adopted budget:

35-43 (A) "This budget will raise more revenue from
35-44 property taxes than last year's budget by an amount of (insert total
35-45 dollar amount of increase), which is a (insert percentage increase)
35-46 percent increase from last year's budget. The property tax revenue
35-47 to be raised from new property added to the tax roll this year is
35-48 (insert amount computed by multiplying the proposed tax rate by the
35-49 value of new property added to the roll).";

35-50 (B) "This budget will raise less revenue from
35-51 property taxes than last year's budget by an amount of (insert total
35-52 dollar amount of decrease), which is a (insert percentage decrease)
35-53 percent decrease from last year's budget. The property tax revenue
35-54 to be raised from new property added to the tax roll this year is
35-55 (insert amount computed by multiplying the proposed tax rate by the
35-56 value of new property added to the roll)."; or

35-57 (C) "This budget will raise the same amount of
35-58 revenue from property taxes as last year's budget. The property tax
35-59 revenue to be raised from new property added to the tax roll this
35-60 year is (insert amount computed by multiplying the proposed tax
35-61 rate by the value of new property added to the roll).";

35-62 (2) the record vote of each member of the
35-63 commissioners court by name voting on the adoption of the budget;

35-64 (3) the county property tax rates for the preceding
35-65 fiscal year, and each county property tax rate that has been adopted
35-66 or calculated for the current fiscal year, including:

35-67 (A) the property tax rate;

35-68 (B) the equivalent ~~[effective]~~ tax rate;

35-69 (C) the equivalent ~~[effective]~~ maintenance and

36-1 operations tax rate;

36-2 (D) the rollback tax rate; and

36-3 (E) the debt rate; and

36-4 (4) the total amount of county debt obligations.

36-5 SECTION 60. Section 111.068(c), Local Government Code, is
36-6 amended to read as follows:

36-7 (c) An adopted budget must contain a cover page that
36-8 includes:

36-9 (1) one of the following statements in 18-point or
36-10 larger type that accurately describes the adopted budget:

36-11 (A) "This budget will raise more revenue from
36-12 property taxes than last year's budget by an amount of (insert total
36-13 dollar amount of increase), which is a (insert percentage increase)
36-14 percent increase from last year's budget. The property tax revenue
36-15 to be raised from new property added to the tax roll this year is
36-16 (insert amount computed by multiplying the proposed tax rate by the
36-17 value of new property added to the roll).";

36-18 (B) "This budget will raise less revenue from
36-19 property taxes than last year's budget by an amount of (insert total
36-20 dollar amount of decrease), which is a (insert percentage decrease)
36-21 percent decrease from last year's budget. The property tax revenue
36-22 to be raised from new property added to the tax roll this year is
36-23 (insert amount computed by multiplying the proposed tax rate by the
36-24 value of new property added to the roll)."; or

36-25 (C) "This budget will raise the same amount of
36-26 revenue from property taxes as last year's budget. The property tax
36-27 revenue to be raised from new property added to the tax roll this
36-28 year is (insert amount computed by multiplying the proposed tax
36-29 rate by the value of new property added to the roll).";

36-30 (2) the record vote of each member of the
36-31 commissioners court by name voting on the adoption of the budget;

36-32 (3) the county property tax rates for the preceding
36-33 fiscal year, and each county property tax rate that has been adopted
36-34 or calculated for the current fiscal year, including:

36-35 (A) the property tax rate;

36-36 (B) the equivalent ~~[effective]~~ tax rate;

36-37 (C) the equivalent ~~[effective]~~ maintenance and
36-38 operations tax rate;

36-39 (D) the rollback tax rate; and

36-40 (E) the debt rate; and

36-41 (4) the total amount of county debt obligations.

36-42 SECTION 61. Section 1122.2522, Special District Local Laws
36-43 Code, is amended by amending Subsection (a) and adding Subsection
36-44 (a-1) to read as follows:

36-45 (a) If in any year the board adopts a tax rate that exceeds
36-46 the rollback tax rate calculated as provided by Chapter 26, Tax
36-47 Code, and the district is a small taxing unit as defined by Section
36-48 26.012 of that code, the qualified voters of the district by
36-49 petition may require that an election be held to determine whether
36-50 or not to reduce the tax rate adopted by the board for that year to
36-51 the rollback tax rate.

36-52 (a-1) If in any year the board adopts a tax rate that exceeds
36-53 the rollback tax rate calculated as provided by Chapter 26, Tax
36-54 Code, and the district is not a small taxing unit as defined by
36-55 Section 26.012 of that code, an election must be held to determine
36-56 whether or not to approve the tax rate adopted by the board for that
36-57 year.

36-58 SECTION 62. Sections 3828.157 and 8876.152, Special
36-59 District Local Laws Code, are amended to read as follows:

36-60 Sec. 3828.157. INAPPLICABILITY OF CERTAIN TAX CODE
36-61 PROVISIONS. Sections 26.04, 26.05, ~~and~~ 26.07, and 26.08, Tax
36-62 Code, do not apply to a tax imposed under Section 3828.153 or
36-63 3828.156.

36-64 Sec. 8876.152. APPLICABILITY OF CERTAIN TAX PROVISIONS.

36-65 (a) Sections 26.04, 26.05, 26.06, 26.061, ~~and~~ 26.07, and 26.08,
36-66 Tax Code, do not apply to a tax imposed by the district.

36-67 (b) Sections 49.236(a)(1) and (2) and (b) [Section 49.236],
36-68 Water Code, apply [as added by Chapter 248 (H.B. 1541), Acts of the
36-69 78th Legislature, Regular Session, 2003, applies] to the district.

37-1 SECTION 63. Section 49.107(g), Water Code, is amended to
37-2 read as follows:

37-3 (g) Sections 26.04, 26.05, 26.061, ~~and~~ 26.07, and 26.08,
37-4 Tax Code, do not apply to a tax levied and collected under this
37-5 section or an ad valorem tax levied and collected for the payment of
37-6 the interest on and principal of bonds issued by a district.

37-7 SECTION 64. Section 49.108(f), Water Code, is amended to
37-8 read as follows:

37-9 (f) Sections 26.04, 26.05, 26.061, ~~and~~ 26.07, and 26.08,
37-10 Tax Code, do not apply to a tax levied and collected for payments
37-11 made under a contract approved in accordance with this section.

37-12 SECTION 65. Section 49.236(a), Water Code, as added by
37-13 Chapter 335 (S.B. 392), Acts of the 78th Legislature, Regular
37-14 Session, 2003, is amended to read as follows:

37-15 (a) Before the board adopts an ad valorem tax rate for the
37-16 district for debt service, operation and maintenance purposes, or
37-17 contract purposes, the board shall give notice of each meeting of
37-18 the board at which the adoption of a tax rate will be considered.
37-19 The notice must:

37-20 (1) contain a statement in substantially the following
37-21 form:

37-22 "NOTICE OF PUBLIC HEARING ON TAX RATE

37-23 "The (name of the district) will hold a public hearing on a
37-24 proposed tax rate for the tax year (year of tax levy) on (date and
37-25 time) at (meeting place). Your individual taxes may increase at a
37-26 greater or lesser rate, or even decrease, depending on the tax rate
37-27 that is adopted and on the change in the taxable value of your
37-28 property in relation to the change in taxable value of all other
37-29 property ~~and the tax rate that is adopted~~. The change in the
37-30 taxable value of your property in relation to the change in the
37-31 taxable value of all other property determines the distribution of
37-32 the tax burden among all property owners.

37-33 "(Names of all board members and, if a vote was taken, an
37-34 indication of how each voted on the proposed tax rate and an
37-35 indication of any absences.)";

37-36 (2) contain the following information:

37-37 (A) the district's total adopted tax rate for the
37-38 preceding year and the proposed tax rate, expressed as an amount per
37-39 \$100;

37-40 (B) the difference, expressed as an amount per
37-41 \$100 and as a percent increase or decrease, as applicable, in the
37-42 proposed tax rate compared to the adopted tax rate for the preceding
37-43 year;

37-44 (C) the average appraised value of a residence
37-45 homestead in the district in the preceding year and in the current
37-46 year; the district's total homestead exemption, other than an
37-47 exemption available only to disabled persons or persons 65 years of
37-48 age or older, applicable to that appraised value in each of those
37-49 years; and the average taxable value of a residence homestead in the
37-50 district in each of those years, disregarding any homestead
37-51 exemption available only to disabled persons or persons 65 years of
37-52 age or older;

37-53 (D) the amount of tax that would have been
37-54 imposed by the district in the preceding year on a residence
37-55 homestead appraised at the average appraised value of a residence
37-56 homestead in that year, disregarding any homestead exemption
37-57 available only to disabled persons or persons 65 years of age or
37-58 older;

37-59 (E) the amount of tax that would be imposed by the
37-60 district in the current year on a residence homestead appraised at
37-61 the average appraised value of a residence homestead in that year,
37-62 disregarding any homestead exemption available only to disabled
37-63 persons or persons 65 years of age or older, if the proposed tax
37-64 rate is adopted; ~~and~~

37-65 (F) the difference between the amounts of tax
37-66 calculated under Paragraphs (D) and (E), expressed in dollars and
37-67 cents and described as the annual percentage increase or decrease,
37-68 as applicable, in the tax to be imposed by the district on the
37-69 average residence homestead in the district in the current year if

38-1 the proposed tax rate is adopted; and
 38-2 (G) if the proposed combined debt service,
 38-3 operation and maintenance, and contract tax rate would authorize
 38-4 the qualified voters of the district by petition to require a
 38-5 rollback election to be held in the district, a description of the
 38-6 purpose of the proposed tax increase; and

38-7 (3) contain a statement in substantially the following
 38-8 form:

38-9 "NOTICE OF TAXPAYERS' RIGHT TO ROLLBACK ELECTION

38-10 "If taxes on the average residence homestead increase by more
 38-11 than eight percent, the qualified voters of the district by
 38-12 petition may require that an election be held to determine whether
 38-13 to reduce the operation and maintenance tax rate to the rollback tax
 38-14 rate under Section 49.236(d), Water Code."

38-15 SECTION 66. The following provisions are repealed:

38-16 (1) Sections 403.302(m-1) and (n), Government Code;

38-17 (2) Section 140.010, Local Government Code;

38-18 (3) Section 49.236, Water Code, as added by Chapter
 38-19 248 (H.B. 1541), Acts of the 78th Legislature, Regular Session,
 38-20 2003;

38-21 (4) Section 49.2361, Water Code;

38-22 (5) Section 1, H.B. 2228, Acts of the 85th
 38-23 Legislature, Regular Session, 2017, which amended Section
 38-24 11.4391(a), Tax Code;

38-25 (6) Section 3, H.B. 2228, Acts of the 85th
 38-26 Legislature, Regular Session, 2017, which added Sections 22.23(c)
 38-27 and (d), Tax Code; and

38-28 (7) Section 5, H.B. 2228, Acts of the 85th
 38-29 Legislature, Regular Session, 2017, which amended Sections
 38-30 41.44(a) and (c), Tax Code.

38-31 SECTION 67. Sections 5.05, 5.102, 5.13, and 23.01, Tax
 38-32 Code, as amended by this Act, apply only to the appraisal of
 38-33 property for ad valorem tax purposes for a tax year beginning on or
 38-34 after January 1, 2018.

38-35 SECTION 68. (a) The comptroller shall comply with Sections
 38-36 5.07(f), (g), (h), and (i), Tax Code, as added by this Act, as soon
 38-37 as practicable after January 1, 2018.

38-38 (b) The comptroller shall comply with Section 5.091, Tax
 38-39 Code, as amended by this Act, not later than January 1, 2019.

38-40 SECTION 69. Section 6.41(d-9), Tax Code, as amended by this
 38-41 Act, applies only to the appointment of appraisal review board
 38-42 members to terms beginning on or after January 1, 2019.

38-43 SECTION 70. Section 6.42(d), Tax Code, as added by this Act,
 38-44 applies only to a recommendation, determination, decision, or other
 38-45 action by an appraisal review board or a panel of such a board on or
 38-46 after January 1, 2018. A recommendation, determination, decision,
 38-47 or other action by an appraisal review board or a panel of such a
 38-48 board before January 1, 2018, is governed by the law as it existed
 38-49 immediately before that date, and that law is continued in effect
 38-50 for that purpose.

38-51 SECTION 71. Sections 11.4391(a) and 22.23, Tax Code, as
 38-52 amended by this Act, apply only to ad valorem taxes imposed for a
 38-53 tax year beginning on or after January 1, 2018.

38-54 SECTION 72. (a) An appraisal district established in a
 38-55 county with a population of 120,000 or more and each taxing unit
 38-56 located wholly or partly in such an appraisal district shall comply
 38-57 with Sections 26.04(e-2), 26.05(d-1) and (d-2), 26.17, and 26.18,
 38-58 Tax Code, as added by this Act, beginning with the 2019 tax year.

38-59 (b) An appraisal district established in a county with a
 38-60 population of less than 120,000 and each taxing unit located wholly
 38-61 in such an appraisal district shall comply with Sections
 38-62 26.04(e-2), 26.05(d-1) and (d-2), 26.17, and 26.18, Tax Code, as
 38-63 added by this Act, beginning with the 2020 tax year.

38-64 SECTION 73. Not later than the 30th day after the effective
 38-65 date of this section:

38-66 (1) the designated officer or employee of each taxing
 38-67 unit shall submit to the county assessor-collector for each county
 38-68 in which all or part of the territory of the taxing unit is located
 38-69 the worksheets used by the designated officer or employee to

39-1 calculate the effective and rollback tax rates of the unit for the
39-2 2013-2017 tax years; and

39-3 (2) the county assessor-collector for each county
39-4 shall post the worksheets submitted to the county
39-5 assessor-collector under Subdivision (1) of this section on the
39-6 Internet website of the county.

39-7 SECTION 74. A taxing unit that does not own, operate, or
39-8 control an Internet website is not required to comply with Sections
39-9 26.05(b)(2) and 26.065(b), Tax Code, as amended by this Act, until
39-10 the first tax year in which the unit is required by law to maintain
39-11 or have access to an Internet website.

39-12 SECTION 75. Section 33.08(b), Tax Code, as amended by this
39-13 Act, applies only to taxes that become delinquent on or after
39-14 January 1, 2018. Taxes that become delinquent before that date are
39-15 governed by the law as it existed immediately before that date, and
39-16 that law is continued in effect for that purpose.

39-17 SECTION 76. Section 41.03(a), Tax Code, as amended by this
39-18 Act, applies only to a challenge under Chapter 41, Tax Code, for
39-19 which a challenge petition is filed on or after January 1, 2018. A
39-20 challenge under Chapter 41, Tax Code, for which a challenge
39-21 petition was filed before January 1, 2018, is governed by the law in
39-22 effect on the date the challenge petition was filed, and the former
39-23 law is continued in effect for that purpose.

39-24 SECTION 77. Sections 41.45 and 41.66, Tax Code, as amended
39-25 by this Act, apply only to a protest filed under Chapter 41, Tax
39-26 Code, on or after January 1, 2019. A protest filed under that
39-27 chapter before January 1, 2019, is governed by the law in effect on
39-28 the date the protest was filed, and the former law is continued in
39-29 effect for that purpose.

39-30 SECTION 78. Section 41.71, Tax Code, as amended by this Act,
39-31 applies only to a hearing on a protest under Chapter 41, Tax Code,
39-32 that is scheduled on or after January 1, 2018. A hearing on a
39-33 protest under Chapter 41, Tax Code, that is scheduled before
39-34 January 1, 2018, is governed by the law in effect on the date the
39-35 hearing was scheduled, and that law is continued in effect for that
39-36 purpose.

39-37 SECTION 79. (a) Except as otherwise provided by this Act,
39-38 this Act takes effect January 1, 2018.

39-39 (b) Section 73 of this Act takes effect immediately if this
39-40 Act receives a vote of two-thirds of all the members elected to each
39-41 house, as provided by Section 39, Article III, Texas Constitution.
39-42 If this Act does not receive the vote necessary for immediate
39-43 effect, Section 73 of this Act takes effect on the 91st day after
39-44 the last day of the legislative session.

39-45 (c) The following provisions take effect September 1, 2018:

39-46 (1) Sections 6.41(b) and (d-9), Tax Code, as amended
39-47 by this Act;

39-48 (2) Sections 6.41(b-1), (b-2), and (d-10), Tax Code,
39-49 as added by this Act;

39-50 (3) Section 6.414(d), Tax Code, as amended by this
39-51 Act;

39-52 (4) Section 6.425, Tax Code, as added by this Act;

39-53 (5) Section 41.44(d), Tax Code, as amended by this
39-54 Act;

39-55 (6) Section 41.45(d), Tax Code, as amended by this
39-56 Act;

39-57 (7) Sections 41.45(d-1), (d-2), and (d-3), Tax Code,
39-58 as added by this Act;

39-59 (8) Section 41.66(k), Tax Code, as amended by this
39-60 Act; and

39-61 (9) Section 41.66(k-1), Tax Code, as added by this
39-62 Act.

39-63 (d) The following provisions take effect January 1, 2019:

39-64 (1) Sections 26.04(d-1), (d-2), (d-3), (e-2), (e-3),
39-65 (e-4), and (e-5), Tax Code, as added by this Act;

39-66 (2) Sections 26.04(e-1) and (g), Tax Code, as amended
39-67 by this Act;

39-68 (3) Sections 26.05(d-1) and (d-2), Tax Code, as added
39-69 by this Act; and

40-1
40-2 Act.

(4) Section 26.05(e), Tax Code, as amended by this

40-3

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