

1-1 By: Meyer, Shine, Button H.B. No. 2723  
 1-2 (Senate Sponsor - Bettencourt)  
 1-3 (In the Senate - Received from the House April 19, 2021;  
 1-4 April 19, 2021, read first time and referred to Committee on Local  
 1-5 Government; May 5, 2021, reported adversely, with favorable  
 1-6 Committee Substitute by the following vote: Yeas 8, Nays 0;  
 1-7 May 5, 2021, sent to printer.)

1-8 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-9				
1-10	X			
1-11			X	
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			

1-19 COMMITTEE SUBSTITUTE FOR H.B. No. 2723 By: Bettencourt

1-20 A BILL TO BE ENTITLED  
 1-21 AN ACT

1-22 relating to public notice of the availability on the Internet of  
 1-23 property-tax-related information.

1-24 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Section 44.004(c), Education Code, is amended to  
 1-26 read as follows:

1-27 (c) The notice of public meeting to discuss and adopt the  
 1-28 budget and the proposed tax rate may not be smaller than one-quarter  
 1-29 page of a standard-size or a tabloid-size newspaper, and the  
 1-30 headline on the notice must be in 18-point or larger type. Subject  
 1-31 to Subsection (d), the notice must:

1-32 (1) contain a statement in the following form:

1-33 "NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

1-34 "The (name of school district) will hold a public meeting at  
 1-35 (time, date, year) in (name of room, building, physical location,  
 1-36 city, state). The purpose of this meeting is to discuss the school  
 1-37 district's budget that will determine the tax rate that will be  
 1-38 adopted. Public participation in the discussion is invited." The  
 1-39 statement of the purpose of the meeting must be in bold type. In  
 1-40 reduced type, the notice must state: "The tax rate that is  
 1-41 ultimately adopted at this meeting or at a separate meeting at a  
 1-42 later date may not exceed the proposed rate shown below unless the  
 1-43 district publishes a revised notice containing the same information  
 1-44 and comparisons set out below and holds another public meeting to  
 1-45 discuss the revised notice." In addition, in reduced type, the  
 1-46 notice must state: "Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to  
 1-47 your local property tax database on which you can easily access  
 1-48 information regarding your property taxes, including information  
 1-49 about proposed tax rates and scheduled public hearings of each  
 1-50 entity that taxes your property.";

1-51 (2) contain a section entitled "Comparison of Proposed  
 1-52 Budget with Last Year's Budget," which must show the difference,  
 1-53 expressed as a percent increase or decrease, as applicable, in the  
 1-54 amounts budgeted for the preceding fiscal year and the amount  
 1-55 budgeted for the fiscal year that begins in the current tax year for  
 1-56 each of the following:

- 1-57 (A) maintenance and operations;
- 1-58 (B) debt service; and
- 1-59 (C) total expenditures;

1-60 (3) contain a section entitled "Total Appraised Value

2-1 and Total Taxable Value," which must show the total appraised value  
2-2 and the total taxable value of all property and the total appraised  
2-3 value and the total taxable value of new property taxable by the  
2-4 district in the preceding tax year and the current tax year as  
2-5 calculated under Section 26.04, Tax Code;

2-6 (4) contain a statement of the total amount of the  
2-7 outstanding and unpaid bonded indebtedness of the school district;

2-8 (5) contain a section entitled "Comparison of Proposed  
2-9 Rates with Last Year's Rates," which must:

2-10 (A) show in rows the tax rates described by  
2-11 Subparagraphs (i)-(iii), expressed as amounts per \$100 valuation of  
2-12 property, for columns entitled "Maintenance & Operations,"  
2-13 "Interest & Sinking Fund," and "Total," which is the sum of  
2-14 "Maintenance & Operations" and "Interest & Sinking Fund":

2-15 (i) the school district's "Last Year's  
2-16 Rate";

2-17 (ii) the "Rate to Maintain Same Level of  
2-18 Maintenance & Operations Revenue & Pay Debt Service," which:

2-19 (a) in the case of "Maintenance &  
2-20 Operations," is the tax rate that, when applied to the current  
2-21 taxable value for the district, as certified by the chief appraiser  
2-22 under Section 26.01, Tax Code, and as adjusted to reflect changes  
2-23 made by the chief appraiser as of the time the notice is prepared,  
2-24 would impose taxes in an amount that, when added to state funds to  
2-25 be distributed to the district under Chapter 48, would provide the  
2-26 same amount of maintenance and operations taxes and state funds  
2-27 distributed under Chapter 48 per student in average daily  
2-28 attendance for the applicable school year that was available to the  
2-29 district in the preceding school year; and

2-30 (b) in the case of "Interest & Sinking  
2-31 Fund," is the tax rate that, when applied to the current taxable  
2-32 value for the district, as certified by the chief appraiser under  
2-33 Section 26.01, Tax Code, and as adjusted to reflect changes made by  
2-34 the chief appraiser as of the time the notice is prepared, and when  
2-35 multiplied by the district's anticipated collection rate, would  
2-36 impose taxes in an amount that, when added to state funds to be  
2-37 distributed to the district under Chapter 46 and any excess taxes  
2-38 collected to service the district's debt during the preceding tax  
2-39 year but not used for that purpose during that year, would provide  
2-40 the amount required to service the district's debt; and

2-41 (iii) the "Proposed Rate";

2-42 (B) contain fourth and fifth columns aligned with  
2-43 the columns required by Paragraph (A) that show, for each row  
2-44 required by Paragraph (A):

2-45 (i) the "Local Revenue per Student," which  
2-46 is computed by multiplying the district's total taxable value of  
2-47 property, as certified by the chief appraiser for the applicable  
2-48 school year under Section 26.01, Tax Code, and as adjusted to  
2-49 reflect changes made by the chief appraiser as of the time the  
2-50 notice is prepared, by the total tax rate, and dividing the product  
2-51 by the number of students in average daily attendance in the  
2-52 district for the applicable school year; and

2-53 (ii) the "State Revenue per Student," which  
2-54 is computed by determining the amount of state aid received or to be  
2-55 received by the district under Chapters 43, 46, and 48 and dividing  
2-56 that amount by the number of students in average daily attendance in  
2-57 the district for the applicable school year; and

2-58 (C) contain an asterisk after each calculation  
2-59 for "Interest & Sinking Fund" and a footnote to the section that, in  
2-60 reduced type, states "The Interest & Sinking Fund tax revenue is  
2-61 used to pay for bonded indebtedness on construction, equipment, or  
2-62 both. The bonds, and the tax rate necessary to pay those bonds, were  
2-63 approved by the voters of this district.";

2-64 (6) contain a section entitled "Comparison of Proposed  
2-65 Levy with Last Year's Levy on Average Residence," which must:

2-66 (A) show in rows the information described by  
2-67 Subparagraphs (i)-(iv), rounded to the nearest dollar, for columns  
2-68 entitled "Last Year" and "This Year":

2-69 (i) "Average Market Value of Residences,"

3-1 determined using the same group of residences for each year;

3-2 (ii) "Average Taxable Value of Residences,"

3-3 determined after taking into account the limitation on the

3-4 appraised value of residences under Section 23.23, Tax Code, and

3-5 after subtracting all homestead exemptions applicable in each year,

3-6 other than exemptions available only to disabled persons or persons

3-7 65 years of age or older or their surviving spouses, and using the

3-8 same group of residences for each year;

3-9 (iii) "Last Year's Rate Versus Proposed

3-10 Rate per \$100 Value"; and

3-11 (iv) "Taxes Due on Average Residence,"

3-12 determined using the same group of residences for each year; and

3-13 (B) contain the following information: "Increase

3-14 (Decrease) in Taxes" expressed in dollars and cents, which is

3-15 computed by subtracting the "Taxes Due on Average Residence" for

3-16 the preceding tax year from the "Taxes Due on Average Residence" for

3-17 the current tax year;

3-18 (7) contain the following statement in bold print:

3-19 "Under state law, the dollar amount of school taxes imposed on the

3-20 residence of a person 65 years of age or older or of the surviving

3-21 spouse of such a person, if the surviving spouse was 55 years of age

3-22 or older when the person died, may not be increased above the amount

3-23 paid in the first year after the person turned 65, regardless of

3-24 changes in tax rate or property value.";

3-25 (8) contain the following statement in bold print:

3-26 "Notice of Voter-Approval Rate: The highest tax rate the district

3-27 can adopt before requiring voter approval at an election is (the

3-28 school district voter-approval rate determined under Section

3-29 26.08, Tax Code). This election will be automatically held if the

3-30 district adopts a rate in excess of the voter-approval rate of (the

3-31 school district voter-approval rate)."; and

3-32 (9) contain a section entitled "Fund Balances," which

3-33 must include the estimated amount of interest and sinking fund

3-34 balances and the estimated amount of maintenance and operation or

3-35 general fund balances remaining at the end of the current fiscal

3-36 year that are not encumbered with or by corresponding debt

3-37 obligation, less estimated funds necessary for the operation of the

3-38 district before the receipt of the first payment under Chapter 48 in

3-39 the succeeding school year.

3-40 SECTION 2. Section 25.19, Tax Code, is amended by adding

3-41 Subsection (m) to read as follows:

3-42 (m) A notice required by Subsection (a) or (g) must include

3-43 the following statement: "Beginning August 7th, visit

3-44 Texas.gov/PropertyTaxes to find a link to your local property tax

3-45 database on which you can easily access information regarding your

3-46 property taxes, including information regarding the amount of taxes

3-47 that each entity that taxes your property will impose if the entity

3-48 adopts its proposed tax rate. Your local property tax database will

3-49 be updated regularly during August and September as local elected

3-50 officials propose and adopt the property tax rates that will

3-51 determine how much you pay in property taxes."

3-52 SECTION 3. Section 26.04(e-2), Tax Code, is amended to read

3-53 as follows:

3-54 (e-2) By August 7 or as soon thereafter as practicable, the

3-55 chief appraiser of each appraisal district shall deliver by regular

3-56 mail or e-mail to each owner of property located in the appraisal

3-57 district a notice that the estimated amount of taxes to be imposed

3-58 on the owner's property by each taxing unit in which the property is

3-59 located may be found in the property tax database maintained by the

3-60 appraisal district under Section 26.17. The notice must include:

3-61 (1) the following [a] statement: "Visit

3-62 Texas.gov/PropertyTaxes to find a link to your local property tax

3-63 database on which you can easily access information regarding your

3-64 property taxes, including information regarding the amount of taxes

3-65 that each entity that taxes your property will impose if the entity

3-66 adopts its proposed tax rate. Your local property tax database will

3-67 be updated regularly during August and September as local elected

3-68 officials propose and adopt the property tax rates that will

3-69 determine how much you pay in property taxes." [~~directing the~~

4-1 ~~property owner to an Internet website from which the owner may~~  
4-2 ~~access information related to the actions taken or proposed to be~~  
4-3 ~~taken by each taxing unit in which the property is located that may~~  
4-4 ~~affect the taxes imposed on the owner's property];~~

4-5 (2) a statement that the property owner may request  
4-6 from the county assessor-collector for the county in which the  
4-7 property is located or, if the county assessor-collector does not  
4-8 assess taxes for the county, the person who assesses taxes for the  
4-9 county under Section 6.24(b), contact information for the assessor  
4-10 for each taxing unit in which the property is located, who must  
4-11 provide the information described by this subsection to the owner  
4-12 on request; and

4-13 (3) the name, address, and telephone number of the  
4-14 county assessor-collector for the county in which the property is  
4-15 located or, if the county assessor-collector does not assess taxes  
4-16 for the county, the person who assesses taxes for the county under  
4-17 Section 6.24(b).

4-18 SECTION 4. Section 26.052, Tax Code, is amended by adding  
4-19 Subsection (e-1) to read as follows:

4-20 (e-1) Public notice provided under Subsection (c) must  
4-21 include the following statement: "Visit Texas.gov/PropertyTaxes to  
4-22 find a link to your local property tax database on which you can  
4-23 easily access information regarding your property taxes, including  
4-24 information about proposed tax rates and scheduled public hearings  
4-25 of each entity that taxes your property."

4-26 SECTION 5. Sections 26.06(b-1), (b-2), and (b-3), Tax Code,  
4-27 are amended to read as follows:

4-28 (b-1) If the proposed tax rate exceeds the no-new-revenue  
4-29 tax rate and the voter-approval tax rate of the taxing unit, the  
4-30 notice must contain a statement in the following form:

4-31 "NOTICE OF PUBLIC HEARING ON TAX INCREASE

4-32 "PROPOSED TAX RATE \$\_\_\_\_\_ per \$100

4-33 "NO-NEW-REVENUE TAX RATE \$\_\_\_\_\_ per \$100

4-34 "VOTER-APPROVAL TAX RATE \$\_\_\_\_\_ per \$100

4-35 "The no-new-revenue tax rate is the tax rate for the (current  
4-36 tax year) tax year that will raise the same amount of property tax  
4-37 revenue for (name of taxing unit) from the same properties in both  
4-38 the (preceding tax year) tax year and the (current tax year) tax  
4-39 year.

4-40 "The voter-approval tax rate is the highest tax rate that  
4-41 (name of taxing unit) may adopt without holding an election to seek  
4-42 voter approval of the rate.

4-43 "The proposed tax rate is greater than the no-new-revenue tax  
4-44 rate. This means that (name of taxing unit) is proposing to  
4-45 increase property taxes for the (current tax year) tax year.

4-46 "A public hearing on the proposed tax rate will be held on  
4-47 (date and time) at (meeting place).

4-48 "The proposed tax rate is also greater than the  
4-49 voter-approval tax rate. If (name of taxing unit) adopts the  
4-50 proposed tax rate, (name of taxing unit) is required to hold an  
4-51 election so that the voters may accept or reject the proposed tax  
4-52 rate. If a majority of the voters reject the proposed tax rate, the  
4-53 tax rate of the (name of taxing unit) will be the voter-approval tax  
4-54 rate. The election will be held on (date of election). You may  
4-55 contact the (name of office responsible for administering the  
4-56 election) for information about voting locations. The hours of  
4-57 voting on election day are (voting hours).

4-58 "Your taxes owed under any of the tax rates mentioned above  
4-59 can be calculated as follows:

4-60 "Property tax amount = tax rate x taxable value of your  
4-61 property / 100

4-62 "(Names of all members of the governing body, showing how  
4-63 each voted on the proposal to consider the tax increase or, if one  
4-64 or more were absent, indicating the absences.)

4-65 "Visit Texas.gov/PropertyTaxes to find a link to your local  
4-66 property tax database on which you can easily access information  
4-67 regarding your property taxes, including information about  
4-68 proposed tax rates and scheduled public hearings of each entity  
4-69 that taxes your property.

5-1 "The 86th Texas Legislature modified the manner in which the  
5-2 voter-approval tax rate is calculated to limit the rate of growth of  
5-3 property taxes in the state."

5-4 (b-2) If the proposed tax rate exceeds the no-new-revenue  
5-5 tax rate but does not exceed the voter-approval tax rate of the  
5-6 taxing unit, the notice must contain a statement in the following  
5-7 form:

5-8 "NOTICE OF PUBLIC HEARING ON TAX INCREASE

5-9 "PROPOSED TAX RATE \$\_\_\_\_\_ per \$100

5-10 "NO-NEW-REVENUE TAX RATE \$\_\_\_\_\_ per \$100

5-11 "VOTER-APPROVAL TAX RATE \$\_\_\_\_\_ per \$100

5-12 "The no-new-revenue tax rate is the tax rate for the (current  
5-13 tax year) tax year that will raise the same amount of property tax  
5-14 revenue for (name of taxing unit) from the same properties in both  
5-15 the (preceding tax year) tax year and the (current tax year) tax  
5-16 year.

5-17 "The voter-approval tax rate is the highest tax rate that  
5-18 (name of taxing unit) may adopt without holding an election to seek  
5-19 voter approval of the rate.

5-20 "The proposed tax rate is greater than the no-new-revenue tax  
5-21 rate. This means that (name of taxing unit) is proposing to  
5-22 increase property taxes for the (current tax year) tax year.

5-23 "A public hearing on the proposed tax rate will be held on  
5-24 (date and time) at (meeting place).

5-25 "The proposed tax rate is not greater than the voter-approval  
5-26 tax rate. As a result, (name of taxing unit) is not required to  
5-27 hold an election at which voters may accept or reject the proposed  
5-28 tax rate. However, you may express your support for or opposition  
5-29 to the proposed tax rate by contacting the members of the (name of  
5-30 governing body) of (name of taxing unit) at their offices or by  
5-31 attending the public hearing mentioned above.

5-32 "Your taxes owed under any of the tax rates mentioned above  
5-33 can be calculated as follows:

5-34 "Property tax amount = tax rate x taxable value of your  
5-35 property / 100

5-36 "(Names of all members of the governing body, showing how  
5-37 each voted on the proposal to consider the tax increase or, if one  
5-38 or more were absent, indicating the absences.)

5-39 "Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local  
5-40 property tax database on which you can easily access information  
5-41 regarding your property taxes, including information about  
5-42 proposed tax rates and scheduled public hearings of each entity  
5-43 that taxes your property.

5-44 "The 86th Texas Legislature modified the manner in which the  
5-45 voter-approval tax rate is calculated to limit the rate of growth of  
5-46 property taxes in the state."

5-47 (b-3) If the proposed tax rate does not exceed the  
5-48 no-new-revenue tax rate but exceeds the voter-approval tax rate of  
5-49 the taxing unit, the notice must contain a statement in the  
5-50 following form:

5-51 "NOTICE OF PUBLIC HEARING ON TAX RATE

5-52 "PROPOSED TAX RATE \$\_\_\_\_\_ per \$100

5-53 "NO-NEW-REVENUE TAX RATE \$\_\_\_\_\_ per \$100

5-54 "VOTER-APPROVAL TAX RATE \$\_\_\_\_\_ per \$100

5-55 "The no-new-revenue tax rate is the tax rate for the (current  
5-56 tax year) tax year that will raise the same amount of property tax  
5-57 revenue for (name of taxing unit) from the same properties in both  
5-58 the (preceding tax year) tax year and the (current tax year) tax  
5-59 year.

5-60 "The voter-approval tax rate is the highest tax rate that  
5-61 (name of taxing unit) may adopt without holding an election to seek  
5-62 voter approval of the rate.

5-63 "The proposed tax rate is not greater than the no-new-revenue  
5-64 tax rate. This means that (name of taxing unit) is not proposing to  
5-65 increase property taxes for the (current tax year) tax year.

5-66 "A public hearing on the proposed tax rate will be held on  
5-67 (date and time) at (meeting place).

5-68 "The proposed tax rate is greater than the voter-approval tax  
5-69 rate. If (name of taxing unit) adopts the proposed tax rate, (name

6-1 of taxing unit) is required to hold an election so that the voters  
6-2 may accept or reject the proposed tax rate. If a majority of the  
6-3 voters reject the proposed tax rate, the tax rate of the (name of  
6-4 taxing unit) will be the voter-approval tax rate. The election  
6-5 will be held on (date of election). You may contact the (name of  
6-6 office responsible for administering the election) for information  
6-7 about voting locations. The hours of voting on election day are  
6-8 (voting hours).

6-9 "Your taxes owed under any of the tax rates mentioned above  
6-10 can be calculated as follows:

6-11 "Property tax amount = tax rate x taxable value of your  
6-12 property / 100

6-13 "(Names of all members of the governing body, showing how  
6-14 each voted on the proposal to consider the tax rate or, if one or  
6-15 more were absent, indicating the absences.)

6-16 "Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local  
6-17 property tax database on which you can easily access information  
6-18 regarding your property taxes, including information about  
6-19 proposed tax rates and scheduled public hearings of each entity  
6-20 that taxes your property.

6-21 "The 86th Texas Legislature modified the manner in which the  
6-22 voter-approval tax rate is calculated to limit the rate of growth of  
6-23 property taxes in the state."

6-24 SECTION 6. Section 26.061(b), Tax Code, is amended to read  
6-25 as follows:

6-26 (b) The notice of the meeting at which the governing body of  
6-27 the taxing unit will vote on the proposed tax rate must contain a  
6-28 statement in the following form:

6-29 "NOTICE OF MEETING TO VOTE ON TAX RATE

6-30 "PROPOSED TAX RATE \$\_\_\_\_\_ per \$100

6-31 "NO-NEW-REVENUE TAX RATE \$\_\_\_\_\_ per \$100

6-32 "VOTER-APPROVAL TAX RATE \$\_\_\_\_\_ per \$100

6-33 "The no-new-revenue tax rate is the tax rate for the (current  
6-34 tax year) tax year that will raise the same amount of property tax  
6-35 revenue for (name of taxing unit) from the same properties in both  
6-36 the (preceding tax year) tax year and the (current tax year) tax  
6-37 year.

6-38 "The voter-approval tax rate is the highest tax rate that  
6-39 (name of taxing unit) may adopt without holding an election to seek  
6-40 voter approval of the rate.

6-41 "The proposed tax rate is not greater than the no-new-revenue  
6-42 tax rate. This means that (name of taxing unit) is not proposing to  
6-43 increase property taxes for the (current tax year) tax year.

6-44 "A public meeting to vote on the proposed tax rate will be  
6-45 held on (date and time) at (meeting place).

6-46 "The proposed tax rate is also not greater than the  
6-47 voter-approval tax rate. As a result, (name of taxing unit) is not  
6-48 required to hold an election to seek voter approval of the  
6-49 rate. However, you may express your support for or opposition to  
6-50 the proposed tax rate by contacting the members of the (name of  
6-51 governing body) of (name of taxing unit) at their offices or by  
6-52 attending the public meeting mentioned above.

6-53 "Your taxes owed under any of the above rates can be  
6-54 calculated as follows:

6-55 "Property tax amount = tax rate x taxable value of your  
6-56 property / 100

6-57 "(Names of all members of the governing body, showing how  
6-58 each voted on the proposed tax rate or, if one or more were absent,  
6-59 indicating the absences.)

6-60 "Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local  
6-61 property tax database on which you can easily access information  
6-62 regarding your property taxes, including information about  
6-63 proposed tax rates and scheduled public hearings of each entity  
6-64 that taxes your property.

6-65 "The 86th Texas Legislature modified the manner in which the  
6-66 voter-approval tax rate is calculated to limit the rate of growth of  
6-67 property taxes in the state."

6-68 SECTION 7. Chapter 26, Tax Code, is amended by adding  
6-69 Section 26.175 to read as follows:

7-1 Sec. 26.175. PROPERTY TAX DATABASE LOCATOR WEBSITE. (a) In  
7-2 this section, "property tax database" means a property tax database  
7-3 required to be created and maintained by a chief appraiser under  
7-4 Section 26.17.

7-5 (b) The Department of Information Resources shall develop  
7-6 and maintain an easily accessible Internet website that lists each  
7-7 property tax database and includes a method to assist a property  
7-8 owner to identify the appropriate property tax database for the  
7-9 owner's property.

7-10 (c) The Internet website must provide a separate link to the  
7-11 Internet location of each property tax database.

7-12 (d) The address of the Internet website must be  
7-13 "Texas.gov/PropertyTaxes."

7-14 SECTION 8. Section 49.236(a), Water Code, is amended to  
7-15 read as follows:

7-16 (a) Before the board adopts an ad valorem tax rate for the  
7-17 district for debt service, operation and maintenance purposes, or  
7-18 contract purposes, the board shall give notice of each meeting of  
7-19 the board at which the adoption of a tax rate will be considered.  
7-20 The notice must:

7-21 (1) contain a statement in substantially the following  
7-22 form:

7-23 "NOTICE OF PUBLIC HEARING ON TAX RATE  
7-24 "The (name of the district) will hold a public hearing on a  
7-25 proposed tax rate for the tax year (year of tax levy) on (date and  
7-26 time) at (meeting place). Your individual taxes may increase at a  
7-27 greater or lesser rate, or even decrease, depending on the tax rate  
7-28 that is adopted and on the change in the taxable value of your  
7-29 property in relation to the change in taxable value of all other  
7-30 property. The change in the taxable value of your property in  
7-31 relation to the change in the taxable value of all other property  
7-32 determines the distribution of the tax burden among all property  
7-33 owners.

7-34 "Visit Texas.gov/PropertyTaxes to find a link to your local  
7-35 property tax database on which you can easily access information  
7-36 regarding your property taxes, including information about  
7-37 proposed tax rates and scheduled public hearings of each entity  
7-38 that taxes your property.

7-39 "(Names of all board members and, if a vote was taken, an  
7-40 indication of how each voted on the proposed tax rate and an  
7-41 indication of any absences.)";

7-42 (2) contain the following information:

7-43 (A) the district's total adopted tax rate for the  
7-44 preceding year and the proposed tax rate, expressed as an amount per  
7-45 \$100;

7-46 (B) the difference, expressed as an amount per  
7-47 \$100 and as a percent increase or decrease, as applicable, in the  
7-48 proposed tax rate compared to the adopted tax rate for the preceding  
7-49 year;

7-50 (C) the average appraised value of a residence  
7-51 homestead in the district in the preceding year and in the current  
7-52 year; the district's total homestead exemption, other than an  
7-53 exemption available only to disabled persons or persons 65 years of  
7-54 age or older, applicable to that appraised value in each of those  
7-55 years; and the average taxable value of a residence homestead in the  
7-56 district in each of those years, disregarding any homestead  
7-57 exemption available only to disabled persons or persons 65 years of  
7-58 age or older;

7-59 (D) the amount of tax that would have been  
7-60 imposed by the district in the preceding year on a residence  
7-61 homestead appraised at the average appraised value of a residence  
7-62 homestead in that year, disregarding any homestead exemption  
7-63 available only to disabled persons or persons 65 years of age or  
7-64 older;

7-65 (E) the amount of tax that would be imposed by the  
7-66 district in the current year on a residence homestead appraised at  
7-67 the average appraised value of a residence homestead in that year,  
7-68 disregarding any homestead exemption available only to disabled  
7-69 persons or persons 65 years of age or older, if the proposed tax

8-1 rate is adopted;  
8-2 (F) the difference between the amounts of tax  
8-3 calculated under Paragraphs (D) and (E), expressed in dollars and  
8-4 cents and described as the annual percentage increase or decrease,  
8-5 as applicable, in the tax to be imposed by the district on the  
8-6 average residence homestead in the district in the current year if  
8-7 the proposed tax rate is adopted; and

8-8 (G) if the proposed combined debt service,  
8-9 operation and maintenance, and contract tax rate requires or  
8-10 authorizes an election to approve or reduce the tax rate, as  
8-11 applicable, a description of the purpose of the proposed tax  
8-12 increase;

8-13 (3) contain a statement in substantially the following  
8-14 form, as applicable:

8-15 (A) if the district is a district described by  
8-16 Section 49.23601:

8-17 "NOTICE OF VOTE ON TAX RATE

8-18 "If the district adopts a combined debt service, operation  
8-19 and maintenance, and contract tax rate that would result in the  
8-20 taxes on the average residence homestead increasing by more than  
8-21 eight percent, an election must be held to determine whether to  
8-22 approve the operation and maintenance tax rate under Section  
8-23 49.23601, Water Code.";

8-24 (B) if the district is a district described by  
8-25 Section 49.23602:

8-26 "NOTICE OF VOTE ON TAX RATE

8-27 "If the district adopts a combined debt service, operation  
8-28 and maintenance, and contract tax rate that would result in the  
8-29 taxes on the average residence homestead increasing by more than  
8-30 3.5 percent, an election must be held to determine whether to  
8-31 approve the operation and maintenance tax rate under Section  
8-32 49.23602, Water Code."; or

8-33 (C) if the district is a district described by  
8-34 Section 49.23603:

8-35 "NOTICE OF TAXPAYERS' RIGHT TO ELECTION TO REDUCE TAX RATE

8-36 "If the district adopts a combined debt service, operation  
8-37 and maintenance, and contract tax rate that would result in the  
8-38 taxes on the average residence homestead increasing by more than  
8-39 eight percent, the qualified voters of the district by petition may  
8-40 require that an election be held to determine whether to reduce the  
8-41 operation and maintenance tax rate to the voter-approval tax rate  
8-42 under Section 49.23603, Water Code."; and

8-43 (4) include the following statement: "The 86th Texas  
8-44 Legislature modified the manner in which the voter-approval tax  
8-45 rate is calculated to limit the rate of growth of property taxes in  
8-46 the state."

8-47 SECTION 9. Not later than January 1, 2022, the Department of  
8-48 Information Resources shall develop the Internet website required  
8-49 by Section 26.175, Tax Code, as added by this Act.

8-50 SECTION 10. The changes in law made by this Act apply only  
8-51 to a notice required to be delivered for an ad valorem tax year that  
8-52 begins on or after January 1, 2022.

8-53 SECTION 11. This Act takes effect immediately if it  
8-54 receives a vote of two-thirds of all the members elected to each  
8-55 house, as provided by Section 39, Article III, Texas Constitution.  
8-56 If this Act does not receive the vote necessary for immediate  
8-57 effect, this Act takes effect September 1, 2021.

8-58 \* \* \* \* \*