

1-1 By: Parker S.B. No. 1106
1-2 (In the Senate - Filed February 5, 2025; February 24, 2025,
1-3 read first time and referred to Committee on Local Government;
1-4 March 17, 2025, reported favorably by the following vote: Yeas 6,
1-5 Nays 0; March 17, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Bettencourt	X		
1-9	Middleton	X		
1-10	Cook	X		
1-11	Gutierrez		X	
1-12	Nichols	X		
1-13	Paxton	X		
1-14	West	X		

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

1-17 relating to publication of public improvement district service
1-18 plans and assessments on certain public Internet websites.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Section 372.013, Local Government Code, is
1-21 amended by adding Subsection (f) to read as follows:

1-22 (f) Not later than the seventh day after the date the
1-23 governing body of a municipality or county approves, amends, or
1-24 updates a service plan, the municipality or county shall post a copy
1-25 of the service plan, including a copy of the notice form required by
1-26 Section 5.014, Property Code, on the Internet website maintained or
1-27 used by the municipality or county for the purposes of Section
1-28 26.18, Tax Code.

1-29 SECTION 2. The heading to Section 372.016, Local Government
1-30 Code, is amended to read as follows:

1-31 Sec. 372.016. PROPOSED ASSESSMENT ROLL.

1-32 SECTION 3. Section 372.016(c), Local Government Code, is
1-33 amended to read as follows:

1-34 (c) When the proposed assessment roll is filed under
1-35 Subsection (b), the municipal secretary or other officer shall mail
1-36 to the owners of property liable for assessment a notice of the
1-37 hearing. The notice must contain the information required by
1-38 Subsection (b) and the secretary or other officer shall mail the
1-39 notice to the last known address of the property owner. The failure
1-40 of a property owner to receive notice does not invalidate the
1-41 proceeding.

1-42 SECTION 4. Section 372.017, Local Government Code, is
1-43 amended by adding Subsections (c), (d), and (e) to read as follows:

1-44 (c) Not later than the seventh day after the date the
1-45 governing body levies an assessment under Subsection (b), the
1-46 governing body shall submit the assessment roll for each public
1-47 improvement district established under this chapter to each
1-48 appraisal district in which property subject to assessment under
1-49 the public improvement district is located. The assessment roll
1-50 must state:

- 1-51 (1) the total assessment levied against each parcel of
1-52 land in the improvement district under Subsection (b);
1-53 (2) the amount of the annual assessment; and
1-54 (3) the amount of each periodic installment, if
1-55 applicable.

1-56 (d) The governing body shall submit an updated assessment
1-57 roll for each public improvement district established under this
1-58 chapter to each appraisal district in which property subject to
1-59 assessment under the public improvement district is located not
1-60 later than the seventh day after the date the governing body makes:

- 1-61 (1) a supplemental assessment under Section 372.019;

or

(2) a reassessment or new assessment under Section 372.020.

(e) An assessment roll submitted to an appraisal district under this section must be in an electronic format capable of being electronically incorporated into the property tax database maintained by each appraisal district under Section 26.17, Tax Code.

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

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

(1) the property's identification number;
 (2) the property's market value;
 (3) the property's taxable value;
 (4) the name of each taxing unit in which the property is located;

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

(A) the no-new-revenue tax rate; and
 (B) the voter-approval tax rate;

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

(A) the tax rate that would maintain the same amount of state and local revenue per student that the district received in the school year beginning in the preceding tax year; and
 (B) the voter-approval tax rate;

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

(8) for each taxing unit other than a school district in which the property is located, the taxes that would be imposed on the property if the taxing unit adopted a tax rate equal to:

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

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

(A) the tax rate that would maintain the same amount of state and local revenue per student that the district received in the school year beginning in the preceding tax year; and
 (B) the proposed tax rate;

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

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

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

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

(14) for each taxing unit in which the property is located, an e-mail address at which the taxing unit is capable of receiving written comments regarding the proposed tax rate of the taxing unit; and

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

(A) the name of the district;

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

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

(D) if applicable, the amount of each periodic

3-1 installment levied against the property by the district.
3-2 SECTION 6. This Act takes effect January 1, 2026.

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