

# **POSTING OF TAX RATE AND BUDGET INFORMATION BY TAXING UNIT ON WEBSITE**

## **Tax Code Sec. 26.04 (e-5) and 26.18**

### **Tax Code Sec. 26.04 (e-2)** *Effective January 1, 2024*

The chief appraiser of each appraisal district shall post prominently on the appraisal district's Internet website, if the appraisal district maintains an Internet website, and the assessor for each taxing unit that participates in the appraisal district shall post prominently on the taxing unit's Internet website a notice informing each owner of property located in the appraisal district that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the property tax database maintained by the appraisal district under Section 26.17. The notice must include:

- (1) the following statement in bold typeface: "Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.";
- (2) a statement that the property owner may request from the county assessor-collector for the county in which the property is located or, if the county assessor-collector does not assess taxes for the county, the person who assesses taxes for the county under Section 6.24(b), contact information for the assessor for each taxing unit in which the property is located, who must provide the information described by this subsection to the owner on request;
- (3) the name, address, and telephone number of the county assessor-collector for the county in which the property is located or, if the county assessor-collector does not assess taxes for the county, the person who assesses taxes for the county under Section 6.24(b); and
- (4) instructions describing how a property owner may register on the appraisal district's Internet website, if the appraisal district maintains an Internet website, to have notifications regarding updates to the property tax database delivered to the owner by e-mail.

### **Tax Code Sec. 26.04 (e-5)** *Effective January 1, 2021*

The governing body of a taxing unit shall include as an appendix to the taxing unit's budget for a fiscal year the tax rate calculation forms used by the designated office or employee of the taxing unit to calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the tax year in which the fiscal year begins.

### **Tax Code Sec. 26.18** *Effective January 1, 2020*

Each taxing unit shall maintain an Internet website or have access to a generally accessible Internet website that may be used for the purposes of this section. Each taxing unit shall post or cause to be posted on the Internet website the following information in a format prescribed by the Comptroller:

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- (1) the name of each member of the governing body of the taxing unit;
- (2) the mailing address, e-mail address, and telephone number of the taxing unit;
- (3) the official contact information for each member of the governing body of the taxing unit, if that information is different from the information described by Subdivision (2);
- (4) the taxing unit's budget for the preceding two years;
- (5) the taxing unit's proposed or adopted budget for the current year;
- (6) the change in the amount of the taxing unit's budget from the preceding year to the current year, by dollar and percentage;
- (7) in the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for maintenance and operations for:
  - (A) the preceding two years; and
  - (B) the current year;
- (8) in the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for debt service for:
  - (A) the preceding two years; and
  - (B) the current year;
- (9) the tax rate for maintenance and operations adopted by the taxing unit for the preceding two years;
- (10) in the case of a taxing unit other than a school district, the tax rate for debt service adopted by the taxing unit for the preceding two years;
- (11) in the case of a school district, the interest and sinking fund tax rate adopted by the district for the preceding two years;
- (12) the tax rate for maintenance and operations proposed by the taxing unit for the current year;

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- (13) in the case of a taxing unit other than a school district, the tax rate for debt service proposed by the taxing unit for the current year;
- (14) in the case of a school district, the interest and sinking fund tax rate proposed by the district for the current year;
- and
- (15) the most recent financial audit of the taxing unit.

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 57, eff. January 1, 2020.