

## **BILL ANALYSIS**

Senate Research Center  
80R7652 SMH-D

H.B. 3495  
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Finance  
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Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Current law requires governing bodies of a taxing unit to make public their intent to hold a public hearing on a tax increase. The notice can be sent by mail to each property owner in the unit or published in the newspaper, and if the taxing unit operates a website, the notice is required to be posted on the taxing unit's website. The taxing unit is required to provide the public the date, time, and place of the hearing at which the proposed tax rate is to be voted on at a public hearing.

While the intent of the published public notice on a tax rate is to help the taxpayer better understand the intent and the real dollar cost of the taxing unit proposed tax increase, oftentimes the notice is complicated to read and difficult to understand.

H.B. 3495 changes the language of the notice in an attempt to make the notice more understandable.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to any state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 26.06(d), Tax Code, as follows:

(d) Requires the notice of the meeting at which a governing body of a taxing unit will vote on the proposed tax rate to be in the same form as prescribed by Subsections (b) and (c), except that it is required to include the dates on which the first and second public hearings were held, the total tax revenue raised at last year's tax rate, the amount of the total tax revenue proposed to be raised excluding tax revenue to be raised from new property added to the tax roll, the amount of the total tax revenue proposed to be raised including the tax revenue to be raised from new property added to the tax roll, the proposed tax rate, and the mailing address of the location which the meeting to vote on the tax rate will be held. Makes nonsubstantive changes.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective: January 1, 2008.