

enacted by the 86th Legislature or by an earlier legislature provides that Section 26.07 does not apply to that taxing unit.

Current Section 26.08 addressing school ratification election process does not change. The only addition was adding wildfire as a type of disaster that the school district is not required to hold an election in the tax year following the year of the disaster called by the Governor or President. This section was not changed to extend this period to more years as proposed.

A property owner may seek an injunction to stop the tax rate adoption if the assessor, the designated officer or employee, the chief appraiser or the taxing unit fails to follow the process of computation, publication or posting. A defense for an injunction was that the failure to comply was in good faith.

A property owner may seek an injunction to stop the collection of taxes if the taxing unit has not complied with Section 26.04. The injunction must be filed no later than 15 days after the taxing unit adopts the tax rate. A property owner is not required to pay the taxes while the action is pending. If the owner pays and prevails, the owner is entitled to an automatic refund, together with reasonable attorney's fees and court costs.

Taxing Unit Website

Section 26.16 now requires that each county shall maintain a website. The county tax assessor-collector shall post specific tax rates for five years for each taxing unit in the county. With these newly named rates, the county tax assessor-collector shall post the tax rate calculation forms certified by the designated officer or employee of each taxing unit for the most recent five tax years, beginning with the 2020 tax rate. The county tax assessor-collector also posts the name and contact information for each member of the taxing unit's governing body. By August 7 or thereafter, the county tax assessor-collector shall post the website calculation forms for the current tax year.



SB 2 has a special provision requiring the taxing units to submit to the county tax assessor-collector the tax rate worksheets for tax years 2015-2019 for the county tax assessor-collector to post to the county's

website. This special provision requires this to happen within 30 days after the special provision is effective, which is August 26, 2019, the 91st day after the last day of the legislative session. September 25, 2019 is the date for the county tax assessor-collector to have these worksheets posted to the county's website.

New Section 26.18 requires that each taxing unit shall maintain a website or have access to a generally accessible website used for posting tax rate and budget information. Each taxing unit shall post the name of each member of its governing body; mailing address, email address and phone number of the taxing unit; official contract information for each member of the governing body; the taxing unit's budget for the preceding two years; the taxing unit's proposed or adopted budget for the current year; the change in the budget by dollar amount and percentage; except for a school district, the M&O property tax budgeted for the preceding two years and current year; except for a school district, the debt property tax budgeted for the preceding two years and current year; the M&O tax rate for the preceding two years; except for a school district, the debt tax rate for the preceding two years; for a school district, the I&S tax rate adopted for the preceding two years; the M&O tax rate proposed for the current year; the debt or I&S tax rate proposed for the current year; and the most recent financial audit of the taxing unit.

A taxing unit shall include as an appendix to the taxing unit's budget the tax rate calculation forms used to calculate the no-new-revenue rate and the voter-approval tax rate for that fiscal year.

Health and Safety Code Section 281.107 includes the changes to the no-new-revenue rate and voter-approval rate. Special District Local Laws Code Sections 1101.254, 1122.2522, 3828.157 and 8876.152 also change for the new terms and provisions.

Water Code Districts

Water Code Section 49.057 requires that the board of a developed district shall include as an appendix to the district's budget the audited financial statements, bond transcripts and required engineer's reports. Tax Code Sections 26.04, 26.05, 26.061, 26.07 and new