

BILL ANALYSIS

Senate Research Center
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H.B. 3526
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Education
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Engrossed

DIGEST AND PURPOSE

Beginning with the 2001-2002 school year, a school district's fiscal year begins on July 1 or September 1 of each year as determined by the board of trustees of the district. To adopt a budget prior to the beginning of the fiscal year, school districts must comply with truth-in-taxation requirements, including holding a public meeting. At least 10 days prior to the meeting, the district is required to publish a notice that includes certain calculations that currently use the district's taxable value as certified by the chief appraiser. However, the chief appraiser is not required by law to provide this information until July 25th, which does not allow for the timely publication of the notice for public hearing for districts whose fiscal year starts July 1. H.B. 3526 authorizes such a school district to use the chief appraiser's certified estimate of the taxable value of district property rather than the certified appraisal roll for purposes of publishing the notice of and holding a public meeting.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 44.004, Education Code, by amending Subsection (e) and adding Subsections (h) and (i), as follows:

- (e) Provides that a person who owns taxable property in a school district is entitled to an injunction restraining the collection of taxes by the district if the district has not complied with the requirements of Subsections (b), (c), and (d), and, if applicable, Subsection (i), and the failure to comply was not in good faith.
- (h) Authorizes a school district with a fiscal year beginning July 1, notwithstanding any other provision of this section, to use the certified estimate of the taxable value of district property required by Section 26.01(d), Tax Code, in preparing the notice required by this section if the district does not receive on or before June 7 the certified appraisal roll for the district required by Section 26.01(a), Tax Code.
- (i) Authorizes a school district that uses a certified estimate, as authorized by Subsection (h), to adopt a budget at the public meeting designated in the notice prepared using the estimate, but prohibits the district from adopting a tax rate before the district receives the certified appraisal roll for the district required by Section 26.01(a), Tax Code. Requires the district, after receipt of the certified appraisal roll, to publish a revised notice and hold another public meeting before the district may adopt a tax rate that exceeds certain rates.

SECTION 2. Amends Section 26.01(d), Tax Code, to require the chief appraiser, by June 7, rather than June 15, to prepare and certify to the assessor for each school district participating in the appraisal district an estimate of the taxable value of school district property.

SECTION 3. Effective date: September 1, 2001.