

BILL ANALYSIS

Senate Research Center
81R12083 JE-D

C.S.S.B. 1024
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Finance
4/21/2009
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Recent legislative changes in the calendar requirements for school districts with regard to rollback tax elections force most districts to hold these elections on the general election date in November. For school districts in counties that offer a split payment option to their taxpayers it is extremely difficult if not impossible to hold a rollback election in November.

C.S.S.B. 1024 amends current law relating to authority of a school district to mail a tax bill with an adopted rate that is higher than the district's rollback tax rate before the date of a rollback election.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 26.08, Tax Code, by adding Subsections (d-1) and (d-2), as follows:

(d-1) Requires the assessor for the school, if, after tax bills for the school district have been mailed, a proposition to approve the school district's adopted tax rate is not approved by the voters of the district at an election held under this section, on subsequent adoption of a new tax rate by the governing body of the district, to prepare and mail corrected tax bills. Requires the assessor to include with each bill a brief explanation of the reason for and effect of the corrected bill. Provides that the date on which the taxes become delinquent for the year is extended by a number of days equal to the number of days between the date the first tax bills were sent and the date the corrected tax bills were sent.

(d-2) Requires the school district, if a property owner pays taxes calculated using the originally adopted tax rate of the school district and the proposition to approve the adopted tax rate is not approved by voters, to refund the difference between the amount of taxes paid and the amount due under the subsequently adopted rate if the difference between the amount of taxes paid and the amount due under the subsequent rate is \$1 or more. Requires the district, if the difference between the amount of taxes paid and the amount due under the subsequent rate is less than \$1, to refund the difference on request of the taxpayer. Requires that an application for a refund of less than \$1 be made within 90 days after the date the refund becomes due or the taxpayer forfeits the right to the refund.

SECTION 2. Effective date: September 1, 2009.