

Testimony before the Senate Committee on Property Tax: Real-Time Tax Website

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Constitutional Requirements

Article VIII, Section 21 (c):

(c) The legislature by general law shall require that, subject to reasonable exceptions, a property owner be given notice of a revaluation of his property and a reasonable estimate of the amount of taxes that would be imposed on his property if the total amount of property taxes for the subdivision were not increased according to any law enacted pursuant to Subsection (a) of this section. The notice must be given before the procedures in Subsection (a) are instituted.

Constitutional Requirements

Article VIII, Section 21 (a):

(a) Subject to any exceptions prescribed by general law, the total amount of property taxes imposed by a political subdivision in any year may not exceed the total amount of property taxes imposed by that subdivision in the preceding year unless the governing body of the subdivision gives notice of its intent to consider an increase in taxes and holds a public hearing on the proposed increase before it increases those total taxes. The legislature shall prescribe by law the form, content, timing, and methods of giving the notice and the rules for the conduct of the hearing.

Current Statutory Provisions

- **Tax Code Section 25.19: estimated taxes based on noticed appraised values and prior year tax rates included on notices of appraised values delivered in April or May**
- **Tax Code Chapter 26: effective and rollback tax rate calculations; notices provided in newspapers of general circulation prior to public hearings, if proposed tax rates exceed effective rates; no individual notices of the amount of taxes that would be imposed on an person's property if the total amount of property taxes for the taxing unit were not increased**

Real-Time Tax Notices

- **Delivery of annual notices to all property owners in July by the tax notice officer of each appraisal district, instead of estimates of taxes based on prior year tax rates in April with notices of appraised value**
- **Maintenance of a county-wide tax rate information website by each appraisal district, or if no access to a computer, contact information for an assessor to provide paper copies of tax information**
- **Real-time tax information based on the certified value for each owner's property for that year, no-new-revenue and proposed tax rates, amount of taxes to be imposed, and date, time, and location of public meetings to set tax rates for all taxing units**

Real-Time Tax Notice

PROPOSED 2019 PROPERTY TAX BILL INFORMATION

Information concerning the 2019 property taxes on your property proposed by your local taxing units, together with information about expressing your support for or opposition to the proposed property taxes, may be found in the real-time tax notice at the website listed below:

www.traviscountytaxinfo.com

If you do not have access to a computer, you may request tax rate information for each taxing unit in which your property is located from the county tax assessor-collector. The same information found on the website will be provided to you in writing if you request it. The Travis County Tax Assessor-Collector may be contacted by mail at 5501 Airport Blvd, Austin, Texas 78751, or by telephone at 512-854-9473.

Real-Time Tax Website

- **Searchable by name and property address**
- **Lists the proposed and “no-new-revenue” tax rates for all taxing units in which the owner’s property is located**
- **Informs each owner about the taxes that will be imposed on his or her property based on proposed tax rates for all taxing units; also states the amount of taxes that would be imposed if the “no-new-revenue” rate was adopted**
- **Provides e-mail addresses to provide comments to taxing unit governing bodies about the proposed tax rates and links to taxing units’ Internet websites**
- **Includes the date, time, and location of each public hearing and public meeting to adopt tax rates, as well as copies of tax rate calculation worksheet forms**

Website Information for Property Taxes

Property Address: 123 Sycamore Lane
 Legal Description: Lot 18 Block C Frosty Acres Sec 2
 Property Identification ID: 624387
 Market Value: \$280,000

Jurisdiction	Taxable Value	"No New Revenue" Tax Rate (per \$100 of value)	Proposed Tax Rate	Tax on Property at "No New Revenue" Tax Rate	Tax on Property at Proposed Tax Rate	Proposed Tax Increase	Time and Date of Public Hearing on Tax Rate	Location of Public Hearing
<u>County</u>	\$277,000	\$0.38	\$0.40	\$1,052.60	\$1,108.00	\$55.40	8:00 p.m. Aug 15, 2017	211 Main St. Smith City
<u>School District</u> ¹	\$255,000	\$1.38	\$1.38	\$3,519.00	\$3,519.00	\$0.00	6:00 p.m. Aug 1, 2017	457 Red Rock Ln. Green City
<u>City</u>	\$280,000	\$0.47	\$0.52	\$1,316.00	\$1,455.60	\$145.60	2:00 p.m. Aug 18, 2017	477 Sunny Dr. Smith City
<u>Junior College District</u>	\$280,000	\$0.05	\$0.05	\$140.00	\$140.00	\$0.00	6:00 p.m. Aug 16, 2017	100 Travis St. Travis City
<u>Special District #1</u>	\$280,000	\$0.08	\$0.08	\$224.00	\$224.00	\$0.00	4:00 p.m. Aug 18, 2017	300 Calvert Rd. Smith City
Total				\$6,251.60	\$6,452.60	\$201.00		

¹ The school district "no new revenue tax rate" is one which would generate the same amount of state aid and revenue under current school finance formulas as in the previous year.

Note: Clicking on the name of the jurisdiction will launch a web page with the following information for that jurisdiction:

- Members of the Governing Board
- Contact Information for Each Member
- Historical Information for the Jurisdiction on:
 - General Revenue Spending
 - Property Taxes Collected and Property Tax Rates for
 - Maintenance and Operations
 - Debt Service

Taxing Unit Website Information

- **Requires every taxing unit to maintain an Internet website or have access to one**
- **Must post names of members of governing bodies and provide contact information**
- **Provides links to the taxing unit's budget, tax rate history, and most recent financial audit**
- **Lists current year tax rate proposals for M&O and debt service separately**

Comptroller Requirements

- **Prescribe tax rate calculation forms for no-new-revenue and rollback tax rates for cities, counties, and special districts**
- **Maintain updated lists of tax rates for all taxing units**
- **Adopt rules prescribing the form of the real-time tax notice and the format and delivery of the notice**
- **Prescribe the format for taxing units to post or cause to be posted on their Internet websites tax rate information**
- **Work with the Property Tax Administration Advisory Board, appointed by the Comptroller, regarding state administration of property taxation and oversight of appraisal districts**

Other Tax Rate Setting Improvements

- **Comptroller-prescribed tax rate calculation forms required to be used, certified as true and correct, and included in the tax rate information database**
- **Public hearings on a proposed rate not allowed by governing bodies of cities, counties, and special districts until 7 days after the real-time tax notice is delivered and the tax rate information is available on-line; also no tax rate adoption until completed**
- **Injunctive relief for taxpayers strengthened**



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