

Notices, Hearings and Elections on Tax Rates

Tax Increases for all taxing units OTHER than School Districts, Small Taxing Units and Water Districts

Notice in Newspaper or Mail



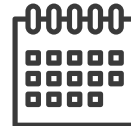
- Notice of public hearing required by Tax Code Section 26.05 – may not be held before the 5th day (not ISDs) after the chief appraiser of each CAD in which the taxing unit participates has delivered the notice by Section 26.04 (e-2) and complied with Section 26.17(f).

Public Hearing



- Governing body holds public hearing.
- Announces the date, time and place of vote (7th day deadline).

Meeting to Adopt Tax Rate



- Governing body holds meeting to adopt tax rate
- Must not be held later than the 7th day after the public hearing.

Tax Increases for School Districts, Small Taxing Units and Water Districts

School Districts

Education Code Section 44.004



- Publishes one notice the *Notice of Public Meeting to Discuss Budget and Proposed Tax Rate*.
- In local newspaper no later than 10 days or earlier than 30 days before the date of the public meeting

Small Taxing Units

Tax Code Section 26.052



- Small taxing unit tax rate of .50 cents or less raising \$500,000 or less.
- Small notice in newspaper but also post on website homepage.

Water Districts

Water Code Section 49.107



- Publishes *Notice of Public Hearing on Tax Rate* and *Notice of Vote on Tax Rate*.
- Publish in newspaper or by mail.

NOTICE PUBLICATION REQUIREMENTS

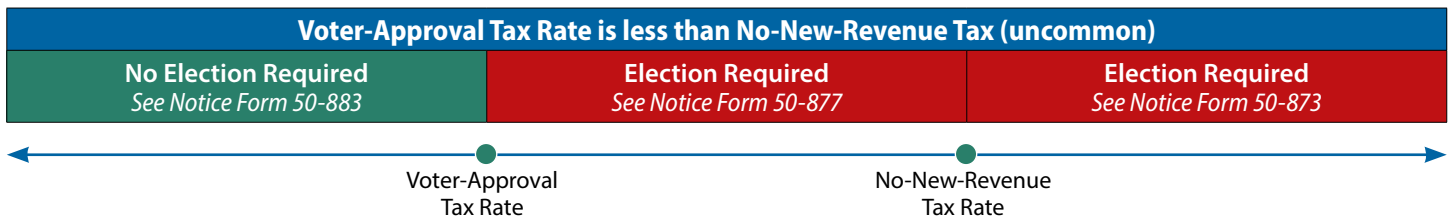
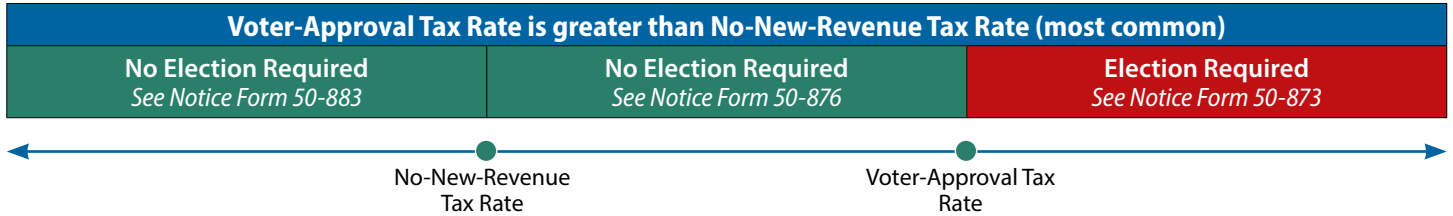
Taxing Units	Newspaper	Internet
Cities and Counties	Any Section (except the section in which legal notices and classified ads appear)	✓
School Districts	Any Section	Not Required Under Tax Code Section 26.06(g)
Small Taxing Districts	Legal Section or by Mail	✓
Water Districts	Any Section	Not Required Under Water Code Section 49.107

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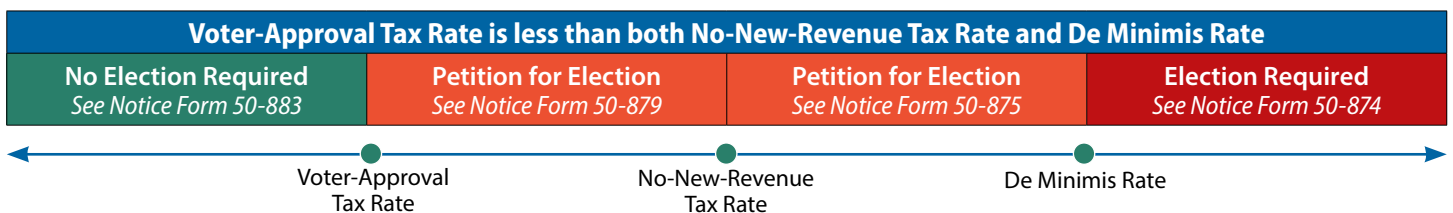
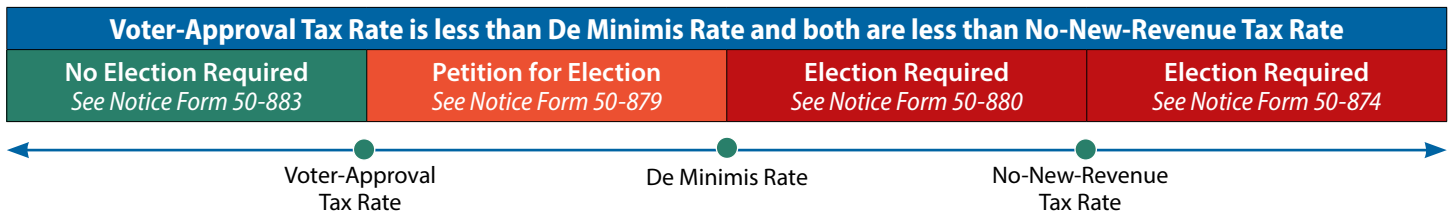
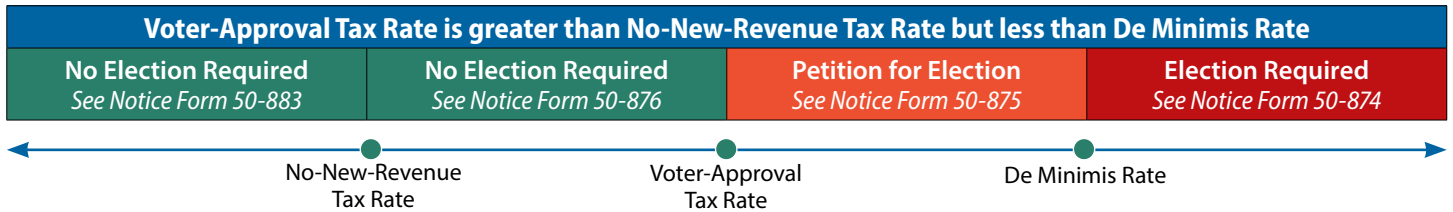
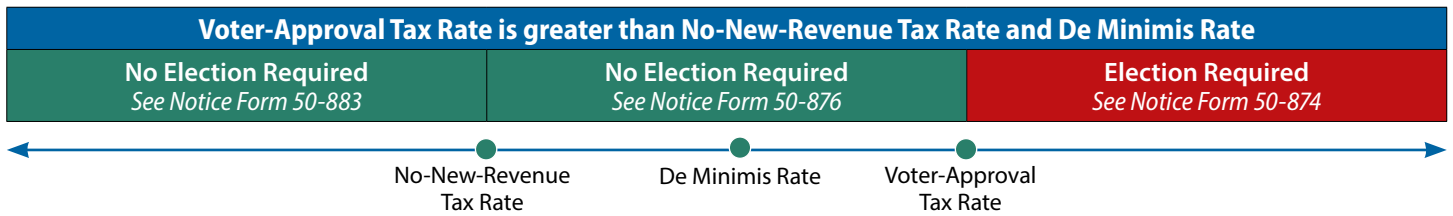
TAX RATE ELECTION REQUIREMENTS

In most cases, if the governing body of a taxing unit adopts a tax rate that exceeds the voter-approval tax rate, it must hold an election for voters to approve the tax increase. There are scenarios in which the election is not required unless voters in the taxing unit petition for an election on the tax increase. **The graphics on this page and the next page describe these various scenarios.** Depending on where the adopted tax rate would be positioned on the line in relation to the no-new-revenue tax rate, voter-approval tax rate and de minimis rate (if applicable) indicates whether an election is required or if voters may petition for an election.

Cities, Counties and Taxing Units other than Special Taxing Units



Most Cities and Counties with De Minimis Rate



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Small Cities (<30,000) that are Special Taxing Units

