

# PROPERTY TAX

## *Tax Rate Public Hearing*

### **Public Hearing required in certain circumstances**

Tax Code Section 26.05(d) The governing body of a taxing unit other than a school district may not adopt a tax rate that **exceeds the lower of the voter-approval tax rate or the no-new-revenue tax rate** calculated as provided by this chapter until the governing body has held a public hearing on the proposed tax rate and has complied with Section 26.06 and Section 26.065.

*Note: Public hearing is not required if the taxing unit adopts a tax rate equal to or lower than the lower of the voter-approval tax rate or the no-new-revenue tax rate.*

### **Date for public hearing restrictions**

Tax Code Section 26.05(d-1) The governing body of a taxing unit other than a school district may not hold a public hearing on a proposed tax rate or a public meeting to adopt a tax rate **until the fifth day after the date the chief appraiser of each appraisal district** in which the taxing unit participates **has posted notice** required by Section 26.04(e-2) or published or posted the notice required by Section 26.04(e-6) and complied with Section 26.17(f).

Tax Code Section 26.06(a) A public hearing required by Section 26.05 may **not be held before the fifth day after the date the notice** of the public hearing is given.

- The hearing **must be on a weekday that is not a public holiday.**
- The hearing **must be held inside the boundaries of the unit in a publicly owned building** or, if a suitable publicly owned building is not available, in a suitable building to which the public normally has access.
- At the hearing, the governing body must afford adequate opportunity for proponents and opponents of a tax increase to present their values.

### **Governing body may vote on the proposed tax rate at the public hearing**

Tax Code Section 26.06(d) The governing body may vote on the proposed tax rate at the public hearing. If the governing body does not vote on the proposed tax rate at the public hearing, the governing body shall announce at the public hearing the date, time, and place of the meeting at which it will vote on the proposed tax rate.