

Notice of Public Hearings on Tax Increases

(All taxing units OTHER than school districts, small taxing units and water districts)

Notice in Newspaper or Mail



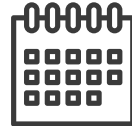
- Notice of public hearing required by Tax Code Section 26.05 – may not be held before the 5th day (not ISDs) after the chief appraiser of each CAD in which the taxing unit participates has delivered the notice by Section 26.04 (e-2) and complied with Section 26.17(f).

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.

Formula (Cities and Counties)	Automatic Ratification	No Election
Proposed Tax Rate > No-New-Revenue Rate > Voter-Approval Rate	✓	
Proposed Tax Rate ≤ No-New-Revenue Rate > Voter-Approval Rate	✓	
Proposed Tax Rate > No-New-Revenue Rate ≤ Voter-Approval Rate		X
Proposed Tax Rate < No-New-Revenue Rate < Voter-Approval Rate		X
Note	> Means greater than	< Means less than
	≤ Means less than or equal to	

Taxing Units	Newspaper	Internet	Hearing	Meeting
Cities and Counties	Any Section	✓	✓	✓
School Districts	Any Section	Not Required Under Tax Code Section 26.06(g)	✓	✓
Small Taxing Districts	Newspaper or Mail	✓	✓	✓
Water Districts	Any Section	Not Required Under Water Code Section 49.107	✓	✓