

# CALDWELL COUNTY APPRAISAL DISTRICT

211 Bufkin Ln.  
P.O. Box 900  
Lockhart, Texas 78644

Shanna Ramzinski  
Chief Appraiser

Phone: (512) 398-5550  
FAX: (512) 398-5551

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To: Taxing Unit Finance Managers  
From: Vicki Schneider, Deputy Tax Assessor/Collector

Enclosed is a Planning Calendar to be filled out and returned to our office along with this letter signed if you would like to utilize the option of Qualifying as a Small Taxing Unit.

Last year when we calculated your no-new-revenue and voter-approval tax rate, you qualified as a Small Taxing Unit. If you wish to utilize this option again this year, please sign and return this form to our office as soon as possible.

A small taxing unit is a unit that: (1) proposes a tax rate for the current year that is \$.50 or less per \$100 of taxable value and (2) would impose taxes of \$500,000 or less from the current total value for the unit. A small taxing unit must meet both conditions.

A small taxing unit is exempt from the notice and publication requirements of Section 26.04(e), which requires a taxing unit to publish the no-new-revenue tax rate, voter-approval tax rate and certain special schedules. A small taxing unit is also exempt from the injunction provision of Section 26.04(g), which provides that a property owner may seek an injunction to prohibit the taxing unit from adopting the tax rate until it has complied with the publication requirements.

It is also exempt from Sections 26.05(d) and 26.06, which require publishing two quarter-page ads when a taxing unit proposes a tax rate that exceeds the voter-approval rate or the no-new-revenue rate, whichever is lower. Section 26.06 provides that a taxpayer may seek an injunction to keep the taxing unit from collecting taxes until it has complied with Section 26.05(d).

A small taxing unit only needs to publish a public notice of the proposed tax rate seven days before the date on which the taxing unit will adopt the proposed tax rate.

We appreciate your prompt attention to this matter.

Yours truly,



Vicki Schneider  
Deputy Tax Assessor/Collector

Caldwell County ESD2 would like to utilize  
the option of qualifying as a Small Taxing  
Unit.



Signature

# 2024 Planning Calendar for Small Taxing Unit

<u>DATE</u>	<u>ACTIVITY</u>
TBD	Calculation of no new revenue and voter-approval tax rates.
08/05	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).
08/08	Meeting of governing body to discuss and propose tax rate.
08/14	<i>Notice of Tax Rate</i> published atleast 7 days before meeting to adopt tax rate.
08/22	72-hour notice for meeting at which governing body will adopt tax rate ( <i>Open Meetings Notice</i> ).
08/26	Meeting to adopt tax rate.

\* Tax code §81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day.

## (b-1) [Expired September 1, 2023]

(c) For purposes of making the calculation required under Section 26.013, in a tax year in which a municipality is a defunding municipality, the difference between the municipality's actual tax rate and voter-approval tax rate is considered to be zero.

**HISTORY:** Enacted by Acts 2021, 87th Leg., ch. 199 (H.B. 1900), § 3.01, effective September 1, 2021.

**Sec. 26.051. Evidence of Unrecorded Tax Rate Adoption.**

(a) If a taxing unit does not make a proper record of the adoption of a tax rate for a year but the tax rate can be determined by examining the tax rolls for that year, the governing body of the taxing unit may take testimony or make other inquiry to determine whether a tax rate was properly adopted for that year. If the governing body determines that a tax rate was properly adopted, it may order that its official records for that year be amended nunc pro tunc to reflect the adoption of the rate.

(b) An amendment of the official records made under Subsection (a) of this section is prima facie evidence that the tax rate entered into the records was properly and regularly adopted for that year.

**HISTORY:** Enacted by Acts 1989, 71st Leg., ch. 2 (S.B. 221), § 14.01(a), effective August 28, 1989.

**Sec. 26.052. Simplified Tax Rate Notice for Taxing Units with Low Tax Levies.**

(a) This section applies only to a taxing unit for which the total tax rate proposed for the current tax year:

- (1) is 50 cents or less per \$100 of taxable value; and
- (2) would impose taxes of \$500,000 or less when applied to the current total value for the taxing unit.

(b) A taxing unit to which this section applies is exempt from the notice and publication requirements of Section 26.04(e) and is not subject to an injunction under Section 26.04(g) for failure to comply with those requirements.

(c) A taxing unit to which this section applies may provide public notice of its proposed tax rate in either of the following methods not later than the seventh day before the date on which the tax rate is adopted:

- (1) mailing a notice of the proposed tax rate to each owner of taxable property in the taxing unit; or
- (2) publishing notice of the proposed tax rate in the legal notices section of a newspaper having general circulation in the taxing unit.

(d) A taxing unit that provides public notice of a proposed tax rate under Subsection (c) is exempt from Sections 26.05(d) and 26.06 and is not subject to an injunction under Section 26.05(e) for failure to comply with Section 26.05(d). A taxing unit that provides public notice of a proposed tax rate under Subsection (c) may not adopt a tax rate that exceeds the rate set out in the notice unless the taxing unit provides additional public notice under Subsection (c) of the higher rate or complies with Sections 26.05(d) and 26.06, as applicable, in adopting the higher rate.

(e) Public notice provided under Subsection (c) must specify:

- (1) the tax rate that the governing body proposes to adopt;
- (2) the date, time, and location of the meeting of the governing body of the taxing unit at which the governing body will consider adopting the proposed tax rate; and

(3) if the proposed tax rate for the taxing unit exceeds the taxing unit's no-new-revenue tax rate calculated as provided by Section 26.04, a statement substantially identical to the following: "The proposed tax rate would increase total taxes in (name of taxing unit) by (percentage by which the proposed tax rate exceeds the no-new-revenue tax rate)."

(e-1) Public notice provided under Subsection (c) must include the following statement: "Visit [Texas.gov/Property-Taxes](https://www.texas.gov/Property-Taxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property."

(f) A taxing unit to which this section applies that elects to provide public notice of its proposed tax rate under Subsection (c)(2) must also provide public notice of its proposed tax rate by posting notice of the proposed tax rate, including the information prescribed by Subsection (e), prominently on the home page of the Internet website of the taxing unit.

**HISTORY:** Enacted by Acts 1999, 76th Leg., ch. 255 (H.B. 1520), § 1, effective May 28, 1999; am. Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 47, effective January 1, 2020; am. Acts 2021, 87th Leg., ch. 209 (H.B. 2723), § 4, effective June 3, 2021.

**Sec. 26.06. Notice, Hearing, and Vote on Tax Increase.**

(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 the tax increase to present their views.

(b) The notice of a public hearing may not be smaller than one-quarter page of a standard-size or a tabloid-size newspaper, and the headline on the notice must be in 24-point or larger type.