

CHAPTER 39

S.B. No. 309

AN ACT

relating to the authority of a new taxing unit to impose ad valorem taxes.

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Section 26.12, Tax Code, is amended to read as follows:

Sec. 26.12. **UNITS CREATED DURING TAX YEAR.** (a) If a taxing unit is created after January 1 *and before July 1*, the chief appraiser shall prepare and deliver an appraisal roll for the unit as provided by Section 26.01 of this code as if the unit had existed on January 1.

(b) If the taxing unit created after January 1 *and before July 1* imposes taxes for the year, it shall do so as provided by this chapter as if it had existed on January 1.

(c) If a taxing unit is created too late for observance of the *deadline provided* [~~deadlines required~~] by *Section 26.01 of this code for certification of the appraisal roll to the assessor for the unit*, the chief appraiser shall submit the appraisal roll as provided by Section 26.01 [~~of this code~~] as soon as practicable. *If a taxing unit is created too late for observance of the deadline provided by Section 25.20 of this code for submitting to the unit a certified estimate of the total appraised value of property taxable by the unit, the chief appraiser shall submit that estimate to the unit as soon as practicable.*

(d) *A taxing unit created after June 30 may not impose property taxes in the year in which the unit is created.* [~~The assessor for the unit shall submit the appraisal roll to the governing body of the unit within five days after receipt from the appraisal office. The limitations imposed by Section 26.02 of this code do not apply to the unit in the year it is created. The governing body of the unit shall adopt an assessment ratio and a tax rate and notify the assessor as provided by Section 26.05 of this code within 20 days after receipt of the appraisal roll. The assessor shall calculate the taxes and prepare and mail tax bills not later than 60 days after the date the appraisal office submits the unit's appraisal roll.~~]

SECTION 2. This Act takes effect January 1, 1988.

SECTION 3. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

**70th LEGISLATURE—REGULAR SESSION**

**Ch. 41, § 1**

Passed the Senate on February 26, 1987, by the following vote: Yeas 30, Nays 0.

Passed the House on April 15, 1987, by a non-record vote.

Approved April 29, 1987.

Effective Jan. 1, 1988.