

Sec. 26.18. POSTING OF TAX RATE AND BUDGET INFORMATION BY TAXING UNIT ON WEBSITE. Each taxing unit shall maintain an Internet website or have access to a generally accessible Internet website that may be used for the purposes of this section. Each taxing unit shall post or cause to be posted on the Internet website the following information in a format prescribed by the comptroller:

- (1) the name of each member of the governing body of the taxing unit;
- (2) the mailing address, e-mail address, and telephone number of the taxing unit;
- (3) the official contact information for each member of the governing body of the taxing unit, if that information is different from the information described by Subdivision (2);
- (4) the taxing unit's budget for the preceding two years;
- (5) the taxing unit's proposed or adopted budget for the current year;
- (6) the change in the amount of the taxing unit's budget from the preceding year to the current year, by dollar amount and percentage;
- (7) in the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for maintenance and operations for:
 - (A) the preceding two years; and
 - (B) the current year;
- (8) in the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for debt service for:
 - (A) the preceding two years; and
 - (B) the current year;
- (9) the tax rate for maintenance and operations adopted by the taxing unit for the preceding two years;
- (10) in the case of a taxing unit other than a school district, the tax rate for debt service adopted by the taxing unit for the preceding two years;
- (11) in the case of a school district, the interest and sinking fund tax rate adopted by the district for the preceding two years;
- (12) the tax rate for maintenance and operations proposed by the taxing unit for the current year;
- (13) in the case of a taxing unit other than a school district, the tax rate for debt service proposed by the taxing unit for the current year;
- (14) in the case of a school district, the interest and sinking fund tax rate proposed by the district for the current year; and
- (15) the most recent financial audit of the taxing unit.

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 57, eff. January 1, 2020.