Texas Register

TITLE 34

PUBLIC FINANCE

PART 1

COMPTROLLER OF PUBLIC ACCOUNTS

CHAPTER 9

PROPERTY TAX ADMINISTRATION

SUBCHAPTER E

TAX OFFICE ADMINISTRATION

RULE §9.1002

Posting of Tax Rates on County's Internet Website

ISSUE

11/25/2011

ACTION

Final/Adopted

<u>Preamble</u>

No Rule Available

(a)The information required to be posted by the county assessor-collector on the county's internet website pursuant to Tax Code, §26.16 shall be posted on the website by means of a prominently featured hyperlink on the home page of the website entitled "Tax Rate Information" that links to either a list of all taxing units described in §26.16(b) or a single table that includes all taxing units described in §26.16(b). If the "Tax Rate Information" hyperlink links to a list of all taxing units described in §26.16(b), the taxing units shall be presented by individual taxing unit name listed in alphabetical order; each taxing unit name must be a hyperlink that links to the table of information for the taxing unit and text required by §26.16; and within the table for each taxing unit, the information required by §26.16(a) must be set forth by tax year with information for the most recent tax year presented first. If the "Tax Rate Information" hyperlink links to a single table that includes the information and text required by §26.16 for all taxing units described in §26.16(b), the taxing units within the table shall be presented by individual taxing unit name in alphabetical order and the information required by §26.16(a) must be set forth by tax year with information for the most recent tax year presented first.

(b)A county assessor-collector may present tax rate information in a manner or format other than that set forth in subsection (a) of this section to provide additional resources for taxpayers, but any such presentation shall be in addition to, not in lieu of, the presentation set forth in subsection (a) of this section.

This agency hereby certifies that the adoption has been reviewed by legal counsel and found to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on November 14, 2011

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Comptroller of Public Accounts