

Summary of Tax Code Section 26.16 and Comptroller Rule 9.1002

1. County assessor-collectors (TACs) are required to post tax rates on the county website, not the TACs website and posting is required if the county maintains a website (Tax Code Section 26.16).
2. There must be a prominently-displayed hyperlink on the county's website homepage titled "Tax Rate Information." (Rule 9.1002). The title may not be changed. A hyperlink included in a list of many hyperlinks on a side panel or in a secondary page will not comply with the rule.
3. The "Tax Rate Information" hyperlink must link to either:
 - a. A list of all taxing units all or part of the territory of which is located in the county; or
 - b. A single table that includes all taxing units all or part of the territory of which is located in the county (Tax Code Section 26.16 and Rule 9.1002).
4. If the "Tax Rate Information" hyperlink links to a list of all taxing units, list the taxing units individually and in alphabetical order. They cannot be subdivided by type of taxing unit. Each taxing unit name must be a hyperlink that links to the table of all required information for the taxing unit. Within the table for each taxing unit, the information must be listed by tax year with the most recent tax year first (Rule 9.1002).
5. If the "Tax Rate Information" hyperlink links to a single table that includes the information for all taxing units, list individual taxing units within the table in alphabetical order and set forth the information by tax year with the most recent tax year first (Rule 9.1002).
6. The table, if one, or each table, if taxing units are listed with individual tables, must be presented under the heading "Truth in Taxation Summary." It must contain tax rate information for the most recent five tax years beginning with the 2012 tax year. The following information must be posted:
 - a. adopted tax rate;
 - b. maintenance and operations rate;
 - c. debt rate;
 - d. effective tax rate;
 - e. effective maintenance and operations rate; and
 - f. rollback tax rate (Tax Code Section 26.16).
7. Post immediately below the table the required definitions and statements exactly as stated in law (Tax Code Section 26.16).
8. If another format for listing the tax rate information is desired to provide additional resources for taxpayers, it may be used, but only in addition to the requirements listed above, not in lieu of them.

NOTE: This summary is being provided solely as an informational resource and is only a summary. All applicable law, including Tax Code §26.16 and Comptroller Rule 9.1002, should be carefully reviewed in its entirety. Additionally, the information provided neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of Tax Code §26.16 should, as appropriate or necessary, be directed to a competent professional.