

the first tax bills were sent and the date the corrected tax bills were sent.

(g) If a property owner pays taxes calculated using the higher tax rate when the rate is reduced by an election called under this section, the taxing unit shall refund the difference between the amount of taxes paid and the amount due under the reduced rate if the difference between the amount of taxes paid and the amount due under the reduced rate is \$1 or more. If the difference between the amount of taxes paid and the amount due under the reduced rate is less than \$1, the taxing unit shall refund the difference on request of the taxpayer. An application for a refund of less than \$1 must be made within 90 days after the date the refund becomes due or the taxpayer forfeits the right to the refund.

(h) to (j) Expired.

Acts 1979, 66th Leg., p. 2279, ch. 841, § 1, eff. Jan. 1, 1982; Amended by Acts 1981, 67th Leg., 1st C.S., p. 165, ch. 13, § 119, eff. Jan. 1, 1982; Acts 1985, 69th Leg., 1st C.S., ch. 1, § 2(a), eff. Sept. 1, 1985; Acts 1987, 70th Leg., ch. 457, § 13, eff. Sept. 1, 1987; Acts 1987, 70th Leg., ch. 947, § 9, eff. Jan. 1, 1988; Acts 1993, 73rd Leg., ch. 292, § 1, eff. Sept. 1, 1993; Acts 1993, 73rd Leg., ch. 728, § 84, eff. Sept. 1, 1993; Acts 1997, 75th Leg., ch. 165, § 29.08, eff. Sept. 1, 1997; Acts 2005, 79th Leg., ch. 1368, § 4, eff. June 18, 2005.

§ 26.08. Election to Ratify School Taxes

(a) If the governing body of a school district adopts a tax rate that exceeds the district's rollback tax rate, the registered voters of the district at an election held for that purpose must determine whether to approve the adopted tax rate. When increased expenditure of money by a school district is necessary to respond to a disaster, including a tornado, hurricane, flood, or other calamity, but not including a drought, that has impacted a school district and the governor has requested federal disaster assistance for the area in which the school district is located, an election is not required under this section to approve the tax rate adopted by the governing body for the year following the year in which the disaster occurs.

(b) The governing body shall order that the election be held in the school district on a date not less than 30 or more than 90 days after the day on which it adopted the tax rate. Section 41.001, Election Code, does not apply to the election unless a date specified by that section falls within the time permitted by this section. At the election, the ballots shall be prepared to permit voting for or against the proposition: "Approving the ad valorem tax rate of \$_____ per \$100 valuation in (name of school district) for the current

year, a rate that is \$_____ higher per \$100 valuation than the school district rollback tax rate." The ballot proposition must include the adopted tax rate and the difference between that rate and the rollback tax rate in the appropriate places.

(c) If a majority of the votes cast in the election favor the proposition, the tax rate for the current year is the rate that was adopted by the governing body.

(d) If the proposition is not approved as provided by Subsection (c), the governing body may not adopt a tax rate for the school district for the current year that exceeds the school district's rollback tax rate.

(e) For purposes of this section, local tax funds dedicated to a junior college district under Section 45.105(e), Education Code, shall be eliminated from the calculation of the tax rate adopted by the governing body of the school district. However, the funds dedicated to the junior college district are subject to Section 26.085.

(f) Repealed by Acts 1999, 76th Leg., ch. 300, § 3.01(c), eff. Sept. 1, 1999.

(g) In a school district that received distributions from an equalization tax imposed under former Chapter 18, Education Code, the effective rate of that tax as of the date of the county unit system's abolition is added to the district's rollback tax rate.

(h) For purposes of this section, increases in taxable values and tax levies occurring within a repleatment zone under Chapter 311 (Tax Increment Financing Act), in which the district is a participant, shall be eliminated from the calculation of the tax rate adopted by the governing body of the school district.

(i) For purposes of this section, the effective maintenance and operations tax rate of a school district is the tax rate that, applied to the current total valuation of the district, would impose taxes in an amount that, when added to state funds that would be distributed to the district under Chapter 42, Education Code, for the school year beginning in the current year, would be the same as the amount of state funds distributed under Chapter 42, Education Code, including state funds that would be distributed to the district in that school year under Section 42.2516, Education Code, would provide the same amount of state funds distributed under Chapter 42, Education Code, including state funds that would be distributed to the district under Section 42.2516, Education Code, and the maintenance and operations taxes of the district, based on the weighted average daily attendance for that school year that would have been available to the district in the preceding year if the funding elements of that year