



# CITY OF BLUE RIDGE

**Tax Code 26.05(d):** The governing body of a taxing unit other than a school district may not adopt a tax rate that exceeds the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by this chapter until the governing body has held a public hearing on the proposed tax rate.

**Tax Code 26.05(d-1):** The governing body of a taxing unit other than a school district may not hold a public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the fifth day after the date the chief appraiser of each appraiser of each appraisal district in which the taxing unit participates has:

- (1) delivered the notice required by Section 26.04 (e-2); and
- (2) complied with Section 26.17 (f).

**Tax Code 26.06(a):** A Public Hearing required by section 26.05 may not be held before the fifth day after the date the notice of the public hearing is given. The hearing must be on a weekday that is not a public holiday.

**Tax Code 26.06(c):** If the taxing unit publishes the notice in a newspaper, the taxing unit must also post the notice prominently on the home page of the Internet website of the taxing unit from the date the notice is first published until the public hearing is concluded.

**Tax Code 26.06(d):** The governing body may vote on the proposed tax rate at the public hearing. If the governing body does not vote on the proposed tax rate at the public hearing, the governing body shall announce at the public hearing the date, time and place of the meeting at which it will vote on the proposed tax rate.

**Tax Code 26.06(e):** A meeting to vote on the tax increase may not be held later than the seventh day after the date of the public hearing.

**Tax Code 26.065(b):** The taxing unit shall post notice of the public hearing prominently on the home page of the Internet website of the taxing unit continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate.

Please refer to **Tax Code 26.17** for the Database of Property-Tax-Related Information posting requirements for the Collin County Transparency website. To access the Collin County Transparency website please visit [www.collintaxes.org](http://www.collintaxes.org)

Please refer to **Tax Code 26.18** for new posting requirements of tax rate and budget information on the Taxing Unit's website.