

AN ACT

relating to public notice of the availability on the Internet of property-tax-related information.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 25.19(m), Tax Code, as added by Chapter 209 (H.B. 2723), Acts of the 87th Legislature, Regular Session, 2021, is redesignated as Section 25.19(1-1), Tax Code, and amended to read as follows:

(1-1) [~~(m)~~] A notice required by Subsection (a) or (g) must include the notice required by Section 26.04(e-2). [~~following statement: "Beginning August 7th, visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes."~~]

SECTION 2. Section 26.04, Tax Code, is amended by amending Subsections (e-2) and (e-4) and adding Subsection (e-6) to read as follows:

(e-2) The [~~By August 7 or as soon thereafter as practicable,~~ ~~the~~] chief appraiser of each appraisal district shall post

1 prominently on the appraisal district's Internet website, if the
2 appraisal district maintains an Internet website, and the assessor
3 for each taxing unit that participates in the appraisal district
4 shall post prominently on the taxing unit's Internet website
5 ~~[deliver by regular mail or e-mail to each owner of property located~~
6 ~~in the appraisal district]~~ a notice informing each owner of
7 property located in the appraisal district that the estimated
8 amount of taxes to be imposed on the owner's property by each taxing
9 unit in which the property is located may be found in the property
10 tax database maintained by the appraisal district under Section
11 26.17. The notice must include:

12 (1) the following statement in bold typeface: "Visit
13 Texas.gov/PropertyTaxes to find a link to your local property tax
14 database on which you can easily access information regarding your
15 property taxes, including information regarding the amount of taxes
16 that each entity that taxes your property will impose if the entity
17 adopts its proposed tax rate. Your local property tax database will
18 be updated regularly during August and September as local elected
19 officials propose and adopt the property tax rates that will
20 determine how much you pay in property taxes.";

21 (2) a statement that the property owner may request
22 from the county assessor-collector for the county in which the
23 property is located or, if the county assessor-collector does not
24 assess taxes for the county, the person who assesses taxes for the
25 county under Section 6.24(b), contact information for the assessor
26 for each taxing unit in which the property is located, who must
27 provide the information described by this subsection to the owner

1 on request; ~~and~~

2 (3) the name, address, and telephone number of the
3 county assessor-collector for the county in which the property is
4 located or, if the county assessor-collector does not assess taxes
5 for the county, the person who assesses taxes for the county under
6 Section 6.24(b); and

7 (4) instructions describing how a property owner may
8 register on the appraisal district's Internet website, if the
9 appraisal district maintains an Internet website, to have
10 notifications regarding updates to the property tax database
11 delivered to the owner by e-mail.

12 (e-4) The comptroller:

13 (1) with the advice of the property tax administration
14 advisory board, shall adopt rules prescribing the form of the
15 notice required by Subsection (e-2); and

16 (2) may adopt rules regarding the format, posting, and
17 publication ~~[delivery]~~ of the notice.

18 (e-6) By August 7 or as soon thereafter as practicable, the
19 chief appraiser of each appraisal district shall publish in a
20 newspaper of general circulation in the county for which the
21 appraisal district is established the notice required by Subsection
22 (e-2). If there is no newspaper of general circulation in the
23 county for which the appraisal district is established, the notice
24 shall be posted at the appraisal office for the district.

25 SECTION 3. Section 26.05(d-1), Tax Code, is amended to read
26 as follows:

27 (d-1) The governing body of a taxing unit other than a

1 school district may not hold a public hearing on a proposed tax rate
2 or a public meeting to adopt a tax rate until the fifth day after the
3 date the chief appraiser of each appraisal district in which the
4 taxing unit participates has:

5 (1) posted [~~delivered~~] the notice required by Section
6 26.04(e-2) or published or posted the notice required by Section
7 26.04(e-6); and

8 (2) complied with Section 26.17(f).

9 SECTION 4. Section 26.17, Tax Code, is amended by adding
10 Subsection (g) to read as follows:

11 (g) The chief appraiser of each appraisal district that
12 maintains an Internet website shall deliver to a property owner by
13 e-mail notifications regarding updates to the property tax database
14 if the owner registers on the website to receive such notifications
15 in that manner.

16 SECTION 5. Section 41.46(a), Tax Code, is amended to read as
17 follows:

18 (a) The appraisal review board before which a protest
19 hearing is scheduled shall deliver written notice to the property
20 owner initiating a protest not later than the 15th day before the
21 date of the hearing. The notice must include:

22 (1) the date, time, and place of the hearing;

23 (2) a description of the subject matter of the hearing
24 that is sufficient to identify the specific action being protested,
25 such as:

26 (A) the determination of the appraised value of
27 the property owner's property;

1 (B) the denial to the property owner in whole or
2 in part of a partial exemption; or

3 (C) the determination that the property owner's
4 land does not qualify for appraisal as provided by Subchapter C, D,
5 E, or H, Chapter 23; ~~and~~

6 (3) a statement that the property owner is entitled to
7 a postponement of the hearing as provided by Section 41.45 unless
8 the property owner waives in writing notice of the hearing; and

9 (4) the notice required by Section 26.04(e-2).

10 SECTION 6. The change in law made by this Act applies only
11 to a notice required to be delivered for an ad valorem tax year that
12 begins on or after the effective date of this Act.

13 SECTION 7. This Act takes effect January 1, 2024.

President of the Senate

Speaker of the House

I certify that H.B. No. 3273 was passed by the House on April 20, 2023, by the following vote: Yeas 110, Nays 36, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 3273 on May 17, 2023, by the following vote: Yeas 142, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3273 was passed by the Senate, with amendments, on May 12, 2023, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor