

1-1 By: Thierry (Senate Sponsor - Bettencourt) H.B. No. 3273
 1-2 (In the Senate - Received from the House April 24, 2023;
 1-3 April 24, 2023, read first time and referred to Committee on Local
 1-4 Government; May 2, 2023, reported favorably by the following vote:
 1-5 Yeas 9, Nays 0; May 2, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Springer	X			
1-9 Eckhardt	X			
1-10 Gutierrez	X			
1-11 Hall	X			
1-12 Nichols	X			
1-13 Parker	X			
1-14 Paxton	X			
1-15 West	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to public notice of the availability on the Internet of
 1-20 property-tax-related information.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 25.19(m), Tax Code, as added by Chapter
 1-23 209 (H.B. 2723), Acts of the 87th Legislature, Regular Session,
 1-24 2021, is redesignated as Section 25.19(1-1), Tax Code, and amended
 1-25 to read as follows:

1-26 (1-1) [~~m~~] A notice required by Subsection (a) or (g) must
 1-27 include the notice required by Section 26.04(e-2). [~~following~~
 1-28 ~~statement: "Beginning August 7th, visit Texas.gov/PropertyTaxes to~~
 1-29 ~~find a link to your local property tax database on which you can~~
 1-30 ~~easily access information regarding your property taxes, including~~
 1-31 ~~information regarding the amount of taxes that each entity that~~
 1-32 ~~taxes your property will impose if the entity adopts its proposed~~
 1-33 ~~tax rate. Your local property tax database will be updated~~
 1-34 ~~regularly during August and September as local elected officials~~
 1-35 ~~propose and adopt the property tax rates that will determine how~~
 1-36 ~~much you pay in property taxes."]~~

1-37 SECTION 2. (a) Section 26.04(e-2), Tax Code, is amended to
 1-38 read as follows:

1-39 (e-2) By September 1 [~~August 7~~] or as soon thereafter as
 1-40 practicable, the chief appraiser of each appraisal district shall
 1-41 deliver by regular mail or e-mail to each owner of property located
 1-42 in the appraisal district a notice that the estimated amount of
 1-43 taxes to be imposed on the owner's property by each taxing unit in
 1-44 which the property is located may be found in the property tax
 1-45 database maintained by the appraisal district under Section 26.17.
 1-46 The notice must include:

1-47 (1) the following statement: "Visit
 1-48 Texas.gov/PropertyTaxes to find a link to your local property tax
 1-49 database on which you can easily access information regarding your
 1-50 property taxes, including information regarding the amount of taxes
 1-51 that each entity that taxes your property will impose if the entity
 1-52 adopts its proposed tax rate. Your local property tax database will
 1-53 be updated regularly during August and September as local elected
 1-54 officials propose and adopt the property tax rates that will
 1-55 determine how much you pay in property taxes.";

1-56 (2) a statement that the property owner may request
 1-57 from the county assessor-collector for the county in which the
 1-58 property is located or, if the county assessor-collector does not
 1-59 assess taxes for the county, the person who assesses taxes for the
 1-60 county under Section 6.24(b), contact information for the assessor
 1-61 for each taxing unit in which the property is located, who must

2-1 provide the information described by this subsection to the owner
 2-2 on request; and
 2-3 (3) the name, address, and telephone number of the
 2-4 county assessor-collector for the county in which the property is
 2-5 located or, if the county assessor-collector does not assess taxes
 2-6 for the county, the person who assesses taxes for the county under
 2-7 Section 6.24(b).

2-8 (b) This section applies only to the 2023 tax year.

2-9 (c) This section takes effect immediately if this Act
 2-10 receives a vote of two-thirds of all the members elected to each
 2-11 house, as provided by Section 39, Article III, Texas
 2-12 Constitution. If this Act does not receive the vote necessary for
 2-13 immediate effect, this section has no effect.

2-14 SECTION 3. Effective January 1, 2024, Section 26.04, Tax
 2-15 Code, is amended by amending Subsections (e-2) and (e-4) and adding
 2-16 Subsection (e-6) to read as follows:

2-17 (e-2) The [By August 7 or as soon thereafter as practicable,
 2-18 the] chief appraiser of each appraisal district shall post
 2-19 prominently on the appraisal district's Internet website, if the
 2-20 appraisal district maintains an Internet website, and the assessor
 2-21 for each taxing unit that participates in the appraisal district
 2-22 shall post prominently on the taxing unit's Internet website
 2-23 [deliver by regular mail or e-mail to each owner of property located
 2-24 in the appraisal district] a notice informing each owner of
 2-25 property located in the appraisal district that the estimated
 2-26 amount of taxes to be imposed on the owner's property by each taxing
 2-27 unit in which the property is located may be found in the property
 2-28 tax database maintained by the appraisal district under Section
 2-29 26.17. The notice must include:

2-30 (1) the following statement in bold typeface: "Visit
 2-31 Texas.gov/PropertyTaxes to find a link to your local property tax
 2-32 database on which you can easily access information regarding your
 2-33 property taxes, including information regarding the amount of taxes
 2-34 that each entity that taxes your property will impose if the entity
 2-35 adopts its proposed tax rate. Your local property tax database will
 2-36 be updated regularly during August and September as local elected
 2-37 officials propose and adopt the property tax rates that will
 2-38 determine how much you pay in property taxes.";

2-39 (2) a statement that the property owner may request
 2-40 from the county assessor-collector for the county in which the
 2-41 property is located or, if the county assessor-collector does not
 2-42 assess taxes for the county, the person who assesses taxes for the
 2-43 county under Section 6.24(b), contact information for the assessor
 2-44 for each taxing unit in which the property is located, who must
 2-45 provide the information described by this subsection to the owner
 2-46 on request; ~~and~~

2-47 (3) the name, address, and telephone number of the
 2-48 county assessor-collector for the county in which the property is
 2-49 located or, if the county assessor-collector does not assess taxes
 2-50 for the county, the person who assesses taxes for the county under
 2-51 Section 6.24(b); and

2-52 (4) instructions describing how a property owner may
 2-53 register on the appraisal district's Internet website, if the
 2-54 appraisal district maintains an Internet website, to have
 2-55 notifications regarding updates to the property tax database
 2-56 delivered to the owner by e-mail.

2-57 (e-4) The comptroller:

2-58 (1) with the advice of the property tax administration
 2-59 advisory board, shall adopt rules prescribing the form of the
 2-60 notice required by Subsection (e-2); and

2-61 (2) may adopt rules regarding the format, posting, and
 2-62 publication [delivery] of the notice.

2-63 (e-6) By August 7 or as soon thereafter as practicable, the
 2-64 chief appraiser of each appraisal district shall publish in a
 2-65 newspaper of general circulation in the county for which the
 2-66 appraisal district is established the notice required by Subsection
 2-67 (e-2). If there is no newspaper of general circulation in the
 2-68 county for which the appraisal district is established, the notice
 2-69 shall be posted at the appraisal office for the district.

3-1 SECTION 4. Section 26.05(d-1), Tax Code, is amended to read
3-2 as follows:

3-3 (d-1) The governing body of a taxing unit other than a
3-4 school district may not hold a public hearing on a proposed tax rate
3-5 or a public meeting to adopt a tax rate until the fifth day after the
3-6 date the chief appraiser of each appraisal district in which the
3-7 taxing unit participates has:

- 3-8 (1) posted [~~delivered~~] the notice required by Section
3-9 26.04(e-2); and
- 3-10 (2) complied with Section 26.17(f).

3-11 SECTION 5. Section 26.17, Tax Code, is amended by adding
3-12 Subsection (g) to read as follows:

3-13 (g) The chief appraiser of each appraisal district that
3-14 maintains an Internet website shall deliver to a property owner by
3-15 e-mail notifications regarding updates to the property tax database
3-16 if the owner registers on the website to receive such notifications
3-17 in that manner.

3-18 SECTION 6. Section 41.46(a), Tax Code, is amended to read as
3-19 follows:

3-20 (a) The appraisal review board before which a protest
3-21 hearing is scheduled shall deliver written notice to the property
3-22 owner initiating a protest not later than the 15th day before the
3-23 date of the hearing. The notice must include:

- 3-24 (1) the date, time, and place of the hearing;
- 3-25 (2) a description of the subject matter of the hearing
3-26 that is sufficient to identify the specific action being protested,
3-27 such as:

3-28 (A) the determination of the appraised value of
3-29 the property owner's property;

3-30 (B) the denial to the property owner in whole or
3-31 in part of a partial exemption; or

3-32 (C) the determination that the property owner's
3-33 land does not qualify for appraisal as provided by Subchapter C, D,
3-34 E, or H, Chapter 23; [~~and~~]

3-35 (3) a statement that the property owner is entitled to
3-36 a postponement of the hearing as provided by Section 41.45 unless
3-37 the property owner waives in writing notice of the hearing; and

3-38 (4) the notice required by Section 26.04(e-2).

3-39 SECTION 7. Except as otherwise provided by this Act, the
3-40 change in law made by this Act applies only to a notice required to
3-41 be delivered for an ad valorem tax year that begins on or after the
3-42 effective date of this Act.

3-43 SECTION 8. Except as otherwise provided by this Act, this
3-44 Act takes effect January 1, 2024.

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