

By: Bohac

H.B. No. 70

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the information required to be provided with an ad
3 valorem tax bill.

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

5 SECTION 1. Section 31.01(c), Tax Code, as amended by
6 Section 5, Senate Bill No. 18, Acts of the 79th Legislature, Regular
7 Session, 2005, is amended to read as follows:

8 (c) The tax bill or a separate statement accompanying the
9 tax bill shall:

10 (1) identify the property subject to the tax;

11 (2) state the appraised value, assessed value, and
12 taxable value of the property;

13 (3) if the property is land appraised as provided by
14 Subchapter C, D, E, or H, Chapter 23, state the market value and the
15 taxable value for purposes of deferred or additional taxation as
16 provided by Section 23.46, 23.55, 23.76, or 23.9807, as applicable;

17 (4) state the assessment ratio for the unit;

18 (5) state the type and amount of any partial exemption
19 applicable to the property, indicating whether it applies to
20 appraised or assessed value;

21 (6) state the total tax rate for the unit;

22 (7) state the amount of tax due, the due date, and the
23 delinquency date;

24 (8) explain the payment option and discounts provided

1 by Sections 31.03 and 31.05, if available to the unit's taxpayers,
2 and state the date on which each of the discount periods provided by
3 Section 31.05 concludes, if the discounts are available;

4 (9) state the rates of penalty and interest imposed
5 for delinquent payment of the tax;

6 (10) include the name and telephone number of the
7 assessor for the unit and, if different, of the collector for the
8 unit;

9 (11) ~~[for real property, state for the current tax
10 year and each of the preceding five tax years:]~~

11 ~~[(A) the appraised value and taxable value of the
12 property];~~

13 ~~[(B) the total tax rate for the unit];~~

14 ~~[(C) the amount of taxes imposed on the property
15 by the unit; and~~

16 ~~[(D) the difference, expressed as a percent
17 increase or decrease, as applicable, in the amount of taxes imposed
18 on the property by the unit compared to the amount imposed for the
19 preceding tax year];~~

20 [(12)] for real property, state the differences,
21 expressed as a percent increase or decrease, as applicable, in the
22 following for the current tax year as compared to the fifth tax year
23 before that tax year:

24 (A) the appraised value [~~and taxable value~~] of
25 the property; and

26 (B) [~~the total tax rate for the unit; and~~

27 [~~(C)~~] the amount of taxes imposed on the property

1 by the unit; and

2 (12) [~~(13)~~] include any other information required by
3 the comptroller.

4 SECTION 2. Section 31.01(c-1), Tax Code, as added by
5 Section 5, Senate Bill No. 18, Acts of the 79th Legislature, Regular
6 Session, 2005, is amended to read as follows:

7 (c-1) If [~~for any of the preceding six tax years~~] any
8 information required by Subsection (c)(11) [~~or (12)~~] to be included
9 in a tax bill or separate statement is unavailable, the tax bill or
10 statement must state that the information is not available for that
11 year. This subsection expires December 31, 2011.

12 SECTION 3. Section 2, House Bill No. 1984, Acts of the 79th
13 Legislature, Regular Session, 2005, is repealed.

14 SECTION 4. This Act takes effect immediately if it receives
15 a vote of two-thirds of all the members elected to each house, as
16 provided by Section 39, Article III, Texas Constitution. If this
17 Act does not receive the vote necessary for immediate effect, this
18 Act takes effect November 1, 2005.