

BILL ANALYSIS

Senate Research Center

H.B. 1984
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Engrossed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

H.B. 1984 requires the tax assessor collector of any county to print a five-year property tax analysis on the "notice of the appraisal value" and the property tax bill to make it clear to the taxpayer how their property taxes have changed over the years.

On the notice of appraised value, the chief appraiser is required to state the percentage change in the appraised value for the current tax year compared to five years ago. On the actual bill, the same five-year value is required along with the percentage change in the total amount of taxes imposed on the property. Tax assessors have until December, 2011, to fully comply.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 25.19, Tax Code, by adding Subsection (b-1), to require the chief appraiser, for real property, in addition to the information required by Subsection (b), to state in a notice required to be delivered under Subsection (a), the difference, expressed as a percent increase or decrease, as applicable, in the appraised value of the property for the current tax year as compared to the fifth tax year before the current tax year.

SECTION 2. Amends Section 31.01, Tax Code, by amending Subsection (c) and adding Subsection (c-1), as follows:

(c) Requires the tax bill or a separate statement accompanying the tax bill, for real property, to state the differences, expressed as a percent increase or decrease, as applicable, in the following or current tax year as compared to the fifth tax year before that tax year.

(c-1) Requires the tax bill or statement, if any information required by Subsection (c)(1) to be included in a tax bill or separate statement is unavailable, to state that the information is not available for that year. Provides that this subsection expires December 31, 2011.

SECTION 3. Effective date: January 1, 2006.