

By: Bohac

H.B. No. 1984

Substitute the following for H.B. No. 1984:

By: Quintanilla

C.S.H.B. No. 1984

A BILL TO BE ENTITLED

AN ACT

relating to the information required to be provided with a notice of appraised value for ad valorem tax purposes and an ad valorem tax bill.

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

SECTION 1. Section 25.19, Tax Code, is amended by adding Subsection (b-1) to read as follows:

(b-1) For real property, in addition to the information required by Subsection (b), the chief appraiser shall state in a notice required to be delivered under Subsection (a):

(1) the appraised value and the taxable value of the property for the current tax year and for each of the preceding five tax years;

(2) for the current tax year and each of the preceding five tax years, the differences, expressed as a percent increase or decrease, as applicable, in the appraised value and taxable value of the property compared to the preceding tax year; and

(3) the differences, expressed as a percent increase or decrease, as applicable, in the appraised value and taxable value of the property for the current tax year as compared to the fifth tax year before the current tax year.

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

(c) The tax bill or a separate statement accompanying the

1 tax bill shall:

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

3 (2) state the appraised value, assessed value, and
4 taxable value of the property;

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

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

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

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

14 (7) state the amount of tax due, the due date, and the
15 delinquency date;

16 (8) explain the payment option and discounts provided
17 by Sections 31.03 and 31.05, if available to the unit's taxpayers,
18 and state the date on which each of the discount periods provided by
19 Section 31.05 concludes, if the discounts are available;

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

22 (10) include the name and telephone number of the
23 assessor for the unit and, if different, of the collector for the
24 unit; ~~and~~

25 (11) for real property, state for the current tax year
26 and each of the preceding five tax years:

27 (A) the appraised value and taxable value of the

1 property;

2 (B) the total tax rate for the unit;

3 (C) the amount of taxes imposed on the property
4 by the unit; and

5 (D) the difference, expressed as a percent
6 increase or decrease, as applicable, in the amount of taxes imposed
7 on the property by the unit compared to the amount imposed for the
8 preceding tax year;

9 (12) for real property, state the differences,
10 expressed as a percent increase or decrease, as applicable, in the
11 following for the current tax year as compared to the fifth tax year
12 before that tax year:

13 (A) the appraised value and taxable value of the
14 property;

15 (B) the total tax rate for the unit; and

16 (C) the amount of taxes imposed on the property
17 by the unit; and

18 (13) include any other information required by the
19 comptroller.

20 (c-1) If for any of the preceding six tax years any
21 information required by Subsection (c)(11) or (12) to be included
22 in a tax bill or separate statement is unavailable, the tax bill or
23 statement must state that the information is not available for that
24 year. This subsection expires December 31, 2011.

25 SECTION 3. This Act takes effect January 1, 2006.