

By: Bohac

H.B. No. 1984

A BILL TO BE ENTITLED

AN ACT

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

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

SECTION 1. 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 tax bill shall:

(1) identify the property subject to the tax;

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

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

(4) state the assessment ratio for the unit;

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

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

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

(8) explain the payment option and discounts provided by Sections 31.03 and 31.05, if available to the unit's taxpayers,

1 and state the date on which each of the discount periods provided by  
2 Section 31.05 concludes, if the discounts are available;

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

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

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

10 (A) the appraised value and taxable value of the  
11 property;

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

13 (C) the amount of taxes imposed on the property  
14 by the unit; and

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

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

23 (A) the appraised value and taxable value of the  
24 property;

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

26 (C) the amount of taxes imposed on the property  
27 by the unit; and

1           (13) include any other information required by the  
2 comptroller.

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

8           SECTION 2. This Act takes effect January 1, 2006.