

By: Bohac (Senate Sponsor - Janek) H.B. No. 1984
(In the Senate - Received from the House May 10, 2005;
May 12, 2005, read first time and referred to Committee on
Intergovernmental Relations; May 21, 2005, reported favorably by
the following vote: Yeas 5, Nays 0; May 21, 2005, sent to
printer.)

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

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

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

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

(A) the appraised value of the property; and

(B) the amount of taxes imposed on the property
by the unit; and

(12) include any other information required by the
comptroller.

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

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

