

BILL ANALYSIS

H.B. 923
By: Truitt
Local Government Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Section 31.01(a), Tax Code was amended by SB 898 79R (Carona) to require tax assessors to prepare and mail tax bills to property owners and to their authorized agents. Section 31.01(j), Tax Code provides that if a tax assessor sends the tax bill to a mortgagee (who is an authorized agent), the mortgagee is required to provide a copy of the tax bill to the property owner. Consequently, these sections have been interpreted to mean that when a property owner's authorized agent is a mortgagee, a tax assessor is unnecessarily required to send the tax bill to the property owner. When interpreted this way, these sections lead to increased costs for tax offices and potential confusion for property owners. HB 923 eliminates this confusion and the potential added cost by providing that when a property owner's agent is a mortgagee, a tax assessor is not required to mail a copy of the tax bill to the property owner or any other authorized agent of the property owner.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

The bill amends Sections 31.01 of the Tax Code by adding Subsection (i-1) which states that if an assessor mails a tax bill under Subsection (a) to a mortgagee of a property, the assessor is not required to mail a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent.

EFFECTIVE DATE

The Act takes effect September 1, 2007.