

BILL ANALYSIS

C.S.H.B. 1397
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Local Government Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Property owners receive advertisements offering information on homestead or other exemptions and are charged fees for information that is available at no charge from their appraisal district.

C.S.H.B.1397 places a statement on annual property tax appraisal notices informing the property owner may be eligible for a homestead or other exemptions. The statement also says that information on those exemptions and exemption applications are available at no charge from the property owner's appraisal district office.

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

Sections 25.19 (b) and (g) of the Tax Code are amended by the adding a statement that will be placed on annual property tax appraisal notices. The statement says the property described in the notice may be eligible for certain exemptions and that information on those exemptions and applications may be requested from the appraisal district at no charge

EFFECTIVE DATE

January 1, 2008

COMPARISON OF ORIGINAL TO SUBSTITUTE

C.S.H.B modifies the original bill by changing the typeface of the added statement in Sections 25.19 (b) and (g) to bold.