

BILL ANALYSIS

Senate Research Center

S.B. 456
By: Watson
Intergovernmental Relations
6/21/2007
Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The 79th Legislature enacted Section 33.045, Tax Code, requiring tax bills and certain other written communications to contain a notice that property owners who are over 65 or who are disabled may be entitled to a deferral or abatement of the property taxes on their residence homesteads. Because the notice only applies to a property owner's residence homestead, the notice provision is not necessary on communications regarding personal property and mineral interest property.

S.B. 456 clarifies Section 33.045 by excepting from the notice provision communications relating to taxes that are imposed exclusively on personal property or mineral interest.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to any state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 33.045(a), Tax Code, to require a tax bill mailed by an assessor or collector under Section 31.01 (Tax Bills) and any written communication delivered to a property owner by an assessor or collector for a taxing unit or an attorney or other agent of a taxing unit that specifically threatens a lawsuit to collect a delinquent tax assessed against property that may qualify as a residence homestead to contain a certain explanation in capital letters.

SECTION 2. Effective date: September 1, 2007.