

By: Howard of Fort Bend, Rodriguez

H.B. No. 1397

Substitute the following for H.B. No. 1397:

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C.S.H.B. No. 1397

A BILL TO BE ENTITLED

AN ACT

relating to the inclusion in a notice of appraised value of information regarding ad valorem tax exemptions.

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

SECTION 1. Sections 25.19(b) and (g), Tax Code, are amended to read as follows:

(b) The chief appraiser shall separate real from personal property and include in the notice for each:

(1) a list of the taxing units in which the property is taxable;

(2) the appraised value of the property in the preceding year;

(3) the taxable value of the property in the preceding year for each taxing unit taxing the property;

(4) the appraised value of the property for the current year and the kind and amount of each partial exemption, if any, approved for the current year;

(5) if the appraised value is greater than it was in the preceding year, the amount of tax that would be imposed on the property on the basis of the tax rate for the preceding year;

(6) in italic typeface, the following statement: "The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those

officials";

(7) a detailed explanation of the time and procedure for protesting the value;

(8) the date and place the appraisal review board will begin hearing protests; ~~and~~

(9) a brief explanation that the governing body of each taxing unit decides whether or not taxes on the property will increase and the appraisal district only determines the value of the property; and

(10) the following statement in bold type: "The property described in this notice may qualify for residence homestead or other exemptions. You may contact the appraisal district to request exemption application forms and apply at no charge."~~[-]~~

(g) By May 15 or as soon thereafter as practicable, the chief appraiser shall deliver a written notice to the owner of each property not included in a notice required to be delivered under Subsection (a), if the property was reappraised in the current tax year, if the ownership of the property changed during the preceding year, or if the property owner or the agent of a property owner authorized under Section 1.111 makes a written request for the notice. The chief appraiser shall separate real from personal property and include in the notice for each property:

(1) the appraised value of the property in the preceding year;

(2) the appraised value of the property for the current year and the kind of each partial exemption, if any,

1 approved for the current year;

2 (3) a detailed explanation of the time and procedure
3 for protesting the value; ~~and~~

4 (4) the date and place the appraisal review board will
5 begin hearing protests; and

6 (5) the following statement in bold type: "The
7 property described in this notice may qualify for residence
8 homestead or other exemptions. You may contact the appraisal
9 district to request exemption application forms and apply at no
10 charge."~~[-]~~

11 SECTION 2. This Act takes effect January 1, 2008.