

House Bill 3496
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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

(a) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13, or by May 1 [15] or as soon thereafter as practicable in connection with any other property, the chief appraiser shall deliver a clear and understandable written notice to a property owner of the appraised value of the property owner's property if:

- (1) the appraised value of the property is greater than it was in the preceding year;
- (2) the appraised value of the property is greater than the value rendered by the property owner; or
- (3) the property was not on the appraisal roll in the preceding year.

(g) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13, or by May 1 [15] or as soon thereafter as practicable in connection with any other property, 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

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- year;
- (2) the appraised value of the property for the current year and the kind of each partial exemption, if any, approved for the current year;
 - (3) a detailed explanation of the time and procedure for protesting the value; and
 - (4) the date and place the appraisal review board will begin hearing protests.

No equivalent provision.

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SECTION __. Section 31.01, Tax Code, is amended by adding Subsection (d-2) to read as follows:

(d-2) This subsection applies only to a school district and only in connection with taxes imposed by the district in 2007. This subsection expires January 1, 2008. In addition to any other information required by this section, the tax bill or separate statement shall separately state:

(1) the amount of tax that would be imposed by applying the district's maintenance and operations rate for the 2005 tax year to current total value for 2007;

(2) the amount of tax that would be imposed by applying the district's maintenance and operations rate for the 2007 tax year to current total value for 2007; and

(3) the amount, if any, by which the amount calculated under Subdivision (1) exceeds the amount calculated under Subdivision (2), which must be labeled "Estimate of school district maintenance and operations property tax savings attributable to House Bill No. 1, Acts of the 79th Legislature, 3rd Called Session, 2006, and

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SECTION 2. Section 41.11(a), Tax Code, is amended to read as follows:

(a) Not later than the date the appraisal review board approves the appraisal records as provided by Section 41.12, the secretary of the board shall deliver written notice to a property owner of any change in the records that is ordered by the board as provided by this subchapter and that will result in an increase in the tax liability of the property owner. An owner who receives a notice as provided by this section shall be entitled to protest such action as provided by Section 41.44(a)(3) [~~41.44(a)(2)~~].

No equivalent provision.

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appropriations of state funds by the 80th Legislature".

Same as House version.

SECTION __. (a) Section 41.411(c), Tax Code, is amended to read as follows:

(c) A property owner who protests as provided by this section must comply with the payment requirements of Section 42.08 or the property owner [~~he~~] forfeits the property owner's [~~his~~] right to a final determination of the [~~his~~] protest. The delinquency date for purposes of Section 42.08(b) for the taxes on the property subject to a protest under this section is postponed to the 125th day after the date that one or more taxing units first delivered written notice of the taxes due on the property, as determined by the appraisal review board at a hearing under Section 41.44(c-3).

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(b) Section 41.44, Tax Code, is amended by adding Subsection (c-3) to read as follows:

(c-3) Notwithstanding Subsection (c), a property owner who files a protest under Section 41.411 on or after the date the taxes on the property to which the notice applies become delinquent, but not later than the 125th day after the property owner, in the protest filed, claims to have first received written notice of the taxes in question, is entitled to a hearing solely on the issue of whether one or more taxing units timely delivered a tax bill. If at the hearing the appraisal review board determines that all of the taxing units failed to timely deliver a tax bill, the board shall determine the date on which at least one taxing unit first delivered written notice of the taxes in question, and for the purposes of this section the delinquency date is postponed to the 125th day after that date.

(c) The change in law made by this section applies only to an ad valorem tax protest filed on or after the effective date of this Act. An ad valorem tax protest filed before the effective date of this Act is governed by the law in effect at the time the protest was filed, and the former law is continued in effect for that purpose.

SECTION 3. Section 41.44, Tax Code, is amended by amending Subsections (a) and (c) and adding Subsection (b-1) to read as follows:

(a) Except as provided by Subsections (b), (b-1), (c), (c-1), and (c-2), to be entitled to a hearing and

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determination of a protest, the property owner initiating the protest must file a written notice of the protest with the appraisal review board having authority to hear the matter protested:

(1) before May 1 or not later than the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19, if the property is a single-family residence that qualifies for an exemption under Section 11.13, whichever is later;

(2) before June 1 or not later than the 30th day after the date that notice was delivered to the property owner as provided by Section 25.19 in connection with any other property, whichever is later;

(3) ~~[(2)]~~ in the case of a protest of a change in the appraisal records ordered as provided by Subchapter A of this chapter or by Chapter 25, not later than the 30th day after the date notice of the change is delivered to the property owner; or

(4) ~~[(3)]~~ in the case of a determination that a change in the use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred, not later than the 30th day after the date the notice of the determination is delivered to the property owner.

(b-1) Notwithstanding Subsection (a)(1), an owner of property described by that subsection who files a notice of protest after the deadline prescribed by that subsection but before the appraisal review board approves the appraisal records is entitled to a hearing and determination of the protest if the property owner files the notice before June 1.

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(c) A property owner who files notice of a protest authorized by Section 41.411 is entitled to a hearing and determination of the protest if the property owner ~~[he]~~ files the notice prior to the date the taxes on the property to which the notice applies become delinquent. An owner of land who files a notice of protest under Subsection (a)(4) ~~[(a)(3)]~~ is entitled to a hearing and determination of the protest without regard to whether the appraisal records are approved.

SECTION 4. This Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 5. This Act takes effect January 1, 2008.

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