

By: Creighton

H.B. No. 1547

A BILL TO BE ENTITLED

AN ACT

relating to the provision by an appraisal district of certain information on an Internet website operated by the district.

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

SECTION 1. Chapter 25, Tax Code, is amended by adding Section 25.028 to read as follows:

Sec. 25.028. INFORMATION REQUIRED ON APPRAISAL DISTRICT INTERNET WEBSITE. (a) An appraisal district must operate an Internet website to assist and inform property owners in the district.

(b) The chief appraiser shall publish on the website a clear and understandable written notice:

(1) describing the methods of appraisal used by the district to appraise single-family residences that qualify for an exemption under Section 11.13; and

(2) notifying property owners of the right to inspect and copy the appraisal records and certain supporting data, schedules, or other material or information relating to property of the property owner in accordance with Section 25.195.

(c) Each year, on or before the date the chief appraiser delivers a notice of appraised value in accordance with Section 25.19 to the owner of a single-family residence that qualifies for an exemption under Section 11.13, the chief appraiser shall identify on the website the method or methods of appraisal most

1 commonly used by the appraisal district to appraise single-family  
2 residential property for that tax year.

3 SECTION 2. Section 25.19(b), Tax Code, is amended to read as  
4 follows:

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

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

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

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

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

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

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

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

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

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

5           (10) if the property is a single-family residence that  
6 qualifies for an exemption under Section 11.13:

7                   (A) a statement that the property owner may view  
8 on the appraisal district's Internet website information regarding  
9 the method or methods of appraisal used to appraise that type of  
10 property; and

11                   (B) the website address.

12           SECTION 3. This Act takes effect January 1, 2010.