

BILL ANALYSIS

Senate Research Center
84R10455 LEH-F

S.B. 1420
By: Hancock
Finance
4/6/2015
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Current law requires that a notice of appraised value be sent to a property owner by the chief appraiser via certified mail if certain changes in the appraised value of the property occur.

According to the Tax Code, the chief appraiser shall deliver a clear and understandable written notice to a property owner if the appraised value of the property is greater than it was in the preceding year, the property is greater than the value rendered by the property owner, or the property was not on the appraisal roll in the preceding year. S.B. 1420 adds another circumstance in which chief appraisers must send a written notice to property owners.

S.B. 1420 amends current law to require a written notice if an exemption or partial exemption approved for the property for the preceding year was canceled or reduced for the current year.

As proposed, S.B. 1420 amends current law relating to notices of appraised value sent to property owners by the chief appraisers of appraisal districts.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1.07(d), Tax Code, by adding Section 25.19(a)(4) to the list of sections requiring a notice required by that section to be sent by certified mail. Makes a nonsubstantive change.

SECTION 2. Amends Sections 25.19(a) and (b), Tax Code, as follows:

(a) Requires the chief appraiser, 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 (Residence Homestead), or by May 1 or as soon thereafter as practicable in connection with any other property, to deliver a clear and understandable written notice to a property owner of the appraised value of the property owner's property if an exemption or partial exemption approved for the property for the preceding year was canceled or reduced for the current year. Makes a nonsubstantive change

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

(1)-(3) Makes no change to these subdivisions;

(4) the appraised value of the property for the current year, the kind and amount of each exemption and partial exemption, if any, approved for the property for the current year and for the preceding year, and, if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year, the amount of the exemption or partial exemption canceled or reduced;

(5)-(9) Makes no change to these subdivisions.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: January 1, 2016.