

## **BILL ANALYSIS**

Senate Research Center

C.S.S.B. 1420  
By: Hancock  
Finance  
4/10/2015  
Committee Report (Substituted)

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

C.S.S.B. 1420 amends the Tax Code to require appraisal districts to notify a property owner if an exemption or partial exemption approved for the property for the preceding year was cancelled or reduced for the current year.

Current law requires the chief appraiser to deliver a clear and understandable written notice to a property owner of the appraised value if:

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

C.S.S.B. 1420 requires a written notice to be sent to the property owner if an exemption or partial exemption approved for the property for the preceding year was cancelled or reduced for the current year.

C.S.S.B. 1420 removes the first section of the introduced bill that previously added the notice to the list of notifications that must be sent via certified mail.

C.S.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 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:
  - (1)-(3) Makes nonsubstantive changes to these subdivisions;
  - (4) an exemption or partial exemption approved for the property for the preceding year was canceled or reduced for the current year.
- (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 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2016.