

By: Rodriguez of Travis

H.B. No. 1075

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the contents of a notice of appraised value sent to a
3 property owner by the chief appraiser of an appraisal district.

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

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

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

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

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

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

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

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

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

1 be directed to those officials";

2 (6) [~~(7)~~] a detailed explanation of the time and
3 procedure for protesting the value;

4 (7) [~~(8)~~] the date and place the appraisal review
5 board will begin hearing protests; and

6 (8) [~~(9)~~] a brief explanation that the governing body
7 of each taxing unit decides whether or not taxes on the property
8 will increase and the appraisal district only determines the value
9 of the property.

10 (i) Delivery with a notice required by Subsection (a) or (g)
11 of a copy of the pamphlet published by the comptroller under Section
12 5.06 or a copy of the notice published by the chief appraiser under
13 Section 41.70 is sufficient to comply with the requirement that the
14 notice include the information specified by Subsection (b)(6)
15 [~~(b)(7)~~] or (g)(3), as applicable.

16 SECTION 2. This Act applies only to a tax year beginning on
17 or after the effective date of this Act.

18 SECTION 3. This Act takes effect January 1, 2016, but only
19 if the constitutional amendment proposed by the 84th Legislature,
20 Regular Session, 2015, to repeal the requirement that a notice of
21 the revaluation of property for property tax purposes include an
22 estimate of the taxes that would be imposed on the property by a
23 political subdivision if the total amount of property taxes imposed
24 by the political subdivision were not increased is approved by the
25 voters. If that amendment is not approved by the voters, this Act
26 has no effect.