

AN ACT

relating to notices of appraised value sent to property owners by the chief appraisers of appraisal districts.

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

SECTION 1. Sections 25.19(a) and (b), 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 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; or

(4) an exemption or partial exemption approved for the property for the preceding year was canceled or reduced for the current year.

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

- 1 (1) a list of the taxing units in which the property is
2 taxable;
- 3 (2) the appraised value of the property in the
4 preceding year;
- 5 (3) the taxable value of the property in the preceding
6 year for each taxing unit taxing the property;
- 7 (4) the appraised value of the property for the
8 current year, ~~and~~ the kind and amount of each exemption and
9 partial exemption, if any, approved for the property for the
10 current year and for the preceding year, and, if an exemption or
11 partial exemption that was approved for the preceding year was
12 canceled or reduced for the current year, the amount of the
13 exemption or partial exemption canceled or reduced;
- 14 (5) if the appraised value is greater than it was in
15 the preceding year, the amount of tax that would be imposed on the
16 property on the basis of the tax rate for the preceding year;
- 17 (6) in italic typeface, the following statement: "The
18 Texas Legislature does not set the amount of your local taxes. Your
19 property tax burden is decided by your locally elected officials,
20 and all inquiries concerning your taxes should be directed to those
21 officials";
- 22 (7) a detailed explanation of the time and procedure
23 for protesting the value;
- 24 (8) the date and place the appraisal review board will
25 begin hearing protests; and
- 26 (9) a brief explanation that the governing body of
27 each taxing unit decides whether or not taxes on the property will

1 increase and the appraisal district only determines the value of
2 the property.

3 SECTION 2. The changes in law made by this Act apply only to
4 a notice of appraised value for a tax year beginning on or after the
5 effective date of this Act. A notice of appraised value for a tax
6 year beginning before the effective date of this Act is governed by
7 the law in effect immediately before the effective date of this Act,
8 and that law is continued in effect for that purpose.

9 SECTION 3. This Act takes effect January 1, 2016.

S.B. No. 1420

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1420 passed the Senate on April 20, 2015, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1420 passed the House on May 22, 2015, by the following vote: Yeas 140, Nays 0, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor