

By: Menéndez

S.B. No. 1832

A BILL TO BE ENTITLED

AN ACT

relating to the contents of a notice of appraised value sent to a property owner by the chief appraiser of an appraisal district.

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

SECTION 1. Section 25.19, Tax Code, is amended by amending Subsections (b) and (i) and adding Subsection (b-3) to read as follows:

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

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

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

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

(4) the tax rate adopted in the preceding year by each taxing unit taxing the property;

(5) the appraised value of the property for the current year and the kind and amount of each partial exemption, if any, approved by each taxing unit taxing the property for the current year;

(6) an estimate of the tax savings for the current year resulting from each partial exemption calculated on the basis of the tax rate adopted in the preceding year by each taxing unit

1 taxing the property;

2 (7) an estimate of the tax savings resulting from the  
3 application of a limitation on taxes provided by Section 11.26 or  
4 11.261, if applicable, in the current year calculated on the basis  
5 of the tax rate adopted by the applicable taxing unit in the  
6 preceding year;

7 (8) [~~(5)~~ if the appraised value is greater than it  
8 was in the preceding year, the amount of tax that would be imposed  
9 on the property on the basis of the tax rate for the preceding year;

10 [~~(6)~~ in italic typeface, the following  
11 statement: "The Texas Legislature does not set the amount of your  
12 local taxes. Your property tax burden is decided by your locally  
13 elected officials, and all inquiries concerning your taxes should  
14 be directed to those officials";

15 (9) [~~(7)~~ a detailed explanation of the time and  
16 procedure for protesting the value;

17 (10) in bold 12-point typeface on the front of the  
18 notice, [~~(8)~~ the date and place the appraisal review board will  
19 begin hearing protests and the deadlines for filing a notice of  
20 protest as provided by Sections 41.44(a), (b), and (b-1); [~~and~~

21 (11) [~~(9)~~ a statement [~~brief explanation~~ that the  
22 [governing body of each taxing unit decides whether or not taxes on  
23 the property will increase and the] appraisal district only  
24 determines the value of the property; and

25 (12) an explanation of the method for estimating the  
26 taxes that may be imposed by each taxing unit based on the value of  
27 the property for the current year and the tax rate adopted in the

1 preceding year by each taxing unit taxing the property as shown in  
2 the notice.

3 (b-3) The explanation required by Subsection (b)(12) must  
4 describe in detail the method for applying the tax rate adopted in  
5 the preceding year by each taxing unit taxing the property to the  
6 appraised value of the property, less each applicable partial  
7 exemption as shown in the notice. An example of the method for  
8 applying the tax rate to the appraised value, less applicable  
9 partial exemptions, must be included so that the property owner may  
10 calculate a reasonable estimate of the amount of taxes that would be  
11 imposed on the property by each taxing unit for the current year if  
12 the taxing unit were to adopt the same tax rate as the unit adopted  
13 in the preceding year.

14 (i) Delivery with a notice required by Subsection (a) or (g)  
15 of a copy of the pamphlet published by the comptroller under Section  
16 5.06 or a copy of the notice published by the chief appraiser under  
17 Section 41.70 is sufficient to comply with the requirement that the  
18 notice include the information specified by Subsection (b)(9)  
19 [~~(b)(7)~~] or (g)(3), as applicable.

20 SECTION 2. The changes in law made by this Act apply only to  
21 a notice of appraised value for a tax year beginning on or after the  
22 effective date of this Act. A notice of appraised value for a tax  
23 year beginning before the effective date of this Act is governed by  
24 the law in effect immediately before the effective date of this Act,  
25 and that law is continued in effect for that purpose.

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