

By: Lucio III

H.B. No. 1050

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the procedure by which information required to be
3 included in a notice of appraised value may be provided to a
4 property owner by the chief appraiser of an appraisal district.

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

6 SECTION 1. Section 25.19, Tax Code, is amended by amending
7 Subsections (b-1), (b-2), (i), and (j) and adding Subsection (b-3)
8 to read as follows:

9 (b-1) For real property, in addition to the information
10 required by Subsection (b), the chief appraiser shall state in a
11 notice required to be delivered under Subsection (a), the
12 difference, expressed as a percent increase or decrease, as
13 applicable, in the appraised value of the property for the current
14 tax year as compared to the fifth tax year before the current tax
15 year. The chief appraiser may provide the information required by
16 this subsection by directing the property owner to the appraisal
17 district's Internet website, if applicable, from which the property
18 owner may access the information.

19 (b-2) This subsection applies only to a notice of appraised
20 value for residential real property that has not qualified for a
21 residence homestead exemption in the current tax year. If the
22 records of the appraisal district indicate that the address of the
23 property is also the address of the owner of the property, in
24 addition to containing the applicable information required by

1 Subsections (b), (b-1), and (f), the notice must contain the
2 following statement in boldfaced 12-point type: "According to the
3 records of the appraisal district, the residential real property
4 described in this notice of appraised value is not currently being
5 allowed a residence homestead exemption from ad valorem taxation.
6 If the property is your home and you occupy it as your principal
7 place of residence, the property may qualify for one or more
8 residence homestead exemptions, which will reduce the amount of
9 taxes imposed on the property. The form needed to apply for a
10 residence homestead exemption is enclosed. Although the form may
11 state that the deadline for filing an application for a residence
12 homestead exemption is April 30, a late application for a residence
13 homestead exemption will be accepted if filed before February 1,
14 (insert year application must be filed). There is no fee or charge
15 for filing an application or a late application for a residence
16 homestead exemption." The notice must be accompanied by an
17 application form for a residence homestead exemption or by a
18 statement directing the owner of the property to the appraisal
19 district's Internet website, if applicable, from which the owner
20 may access the form.

21 (b-3) The chief appraiser may provide the information
22 required by Subsection (b)(5) by directing the property owner to
23 the appraisal district's Internet website, if applicable, from
24 which the property owner may access the information.

25 (i) Delivery with a notice required by Subsection (a) or (g)
26 of a copy of the pamphlet published by the comptroller under Section
27 5.06 or a copy of the notice published by the chief appraiser under

1 Section [41.70](#) or direction to the comptroller's or appraisal
2 district's Internet website, if applicable, from which the property
3 owner may access the pamphlet is sufficient to comply with the
4 requirement that the notice include the information specified by
5 Subsection (b)(7) or (g)(3), as applicable.

6 (j) The chief appraiser shall include with a notice required
7 by Subsection (a) or (g):

8 (1) a copy of a notice of protest form as prescribed by
9 the comptroller under Section [41.44\(d\)](#) or a statement directing the
10 owner of the property to the comptroller's or appraisal district's
11 Internet website, if applicable, from which the owner may access
12 the form; and

13 (2) instructions for completing and mailing the form
14 to the appraisal review board and requesting a hearing on the
15 protest.

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

22 SECTION 3. This Act takes effect January 1, 2020.