

By: Krause

H.B. No. 1333

A BILL TO BE ENTITLED

AN ACT

relating to the administration of the ad valorem tax system.

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

SECTION 1. Section 1.07(a), Tax Code, is amended to read as follows:

(a) An official or agency required by this title to deliver a notice to a property owner may deliver the notice by regular first-class mail, with postage prepaid, unless this section or another provision of this title requires or authorizes a different method of delivery or the parties agree that the notice must be delivered as provided by Section 1.085 or 1.086.

SECTION 2. Chapter 1, Tax Code, is amended by adding Section 1.086 to read as follows:

Sec. 1.086. DELIVERY OF CERTAIN NOTICES BY E-MAIL. (a) On the written request of the owner of a residential property that is occupied by the owner as the owner's principal residence, the chief appraiser of the appraisal district in which the property is located shall send each notice required by this title related to the following to the e-mail address of the owner:

(1) a change in value of the property; or
(2) the grant, denial, cancellation, or other change in the status of an exemption or exemption application applicable to the property.

(b) A property owner must provide the e-mail address to

1 which the chief appraiser must send the notices described by
2 Subsection (a) in a request made under that subsection.

3 (c) A chief appraiser who delivers a notice electronically
4 under this section is not required to mail the same notice to the
5 property owner.

6 (d) A request made under this section remains in effect
7 until revoked by the property owner in a written revocation filed
8 with the chief appraiser.

9 SECTION 3. Section 6.03(a), Tax Code, is amended to read as
10 follows:

11 (a) The appraisal district is governed by a board of
12 directors. Five directors are appointed by the taxing units that
13 participate in the district as provided by this section. If the
14 county assessor-collector is not appointed to the board, the county
15 assessor-collector serves as a nonvoting director. The county
16 assessor-collector is ineligible to serve if the board enters into
17 a contract under Section 6.05(b) or if the commissioners court of
18 the county enters into a contract under Section 6.24(b). To be
19 eligible to serve on the board of directors, an individual other
20 than a county assessor-collector serving as a nonvoting director
21 must be a resident of the district and must have resided in the
22 district for at least two years immediately preceding the date the
23 individual takes office. An individual ~~[who]~~ is ineligible
24 [otherwise eligible] to serve on the board if the individual is an
25 officer or employee ~~[is not ineligible because of membership on the~~
26 ~~governing body of a taxing unit. An employee]~~ of a taxing unit that
27 participates in the district ~~[is not eligible to serve on the board~~

1 ~~unless the individual is also a member of the governing body or an~~
2 ~~elected official of a taxing unit that participates in the~~
3 ~~district].~~

4 SECTION 4. Subchapter A, Chapter 6, Tax Code, is amended by
5 adding Section 6.054 to read as follows:

6 Sec. 6.054. RESTRICTION ON EMPLOYMENT BY APPRAISAL
7 DISTRICT. An individual may not be employed by an appraisal
8 district if the individual is:

9 (1) an officer of a taxing unit that participates in
10 the appraisal district; or

11 (2) an employee of a taxing unit that participates in
12 the appraisal district.

13 SECTION 5. Subchapter A, Chapter 6, Tax Code, is amended by
14 adding Section 6.16 to read as follows:

15 Sec. 6.16. RESIDENTIAL PROPERTY OWNER ASSISTANCE. (a) The
16 chief appraiser of each appraisal district shall maintain a list of
17 the following individuals who have designated themselves as an
18 individual who will provide free assistance to an owner of
19 residential property that is occupied by the owner as the owner's
20 principal residence:

21 (1) a real estate broker or sales agent licensed under
22 Chapter 1101, Occupations Code;

23 (2) a real estate appraiser licensed or certified
24 under Chapter 1103, Occupations Code; or

25 (3) a property tax consultant registered under Chapter
26 1152, Occupations Code.

27 (b) On the request of an owner described by Subsection (a),

1 the chief appraiser shall provide to the owner a copy of the list
2 maintained under this section.

3 SECTION 6. Section 23.01(b), Tax Code, is amended to read as
4 follows:

5 (b) The market value of property shall be determined by the
6 application of generally accepted appraisal methods and
7 techniques. If the appraisal district determines the appraised
8 value of a property using mass appraisal standards, the mass
9 appraisal standards must comply with the Uniform Standards of
10 Professional Appraisal Practice. The same or similar appraisal
11 methods and techniques shall be used in appraising the same or
12 similar kinds of property. However, each property shall be
13 appraised based upon the individual characteristics that affect the
14 property's market value, including cosmetic defects of the
15 property, and all available evidence that is specific to the value
16 of the property shall be taken into account in determining the
17 property's market value.

18 SECTION 7. Chapter 25, Tax Code, is amended by adding
19 Sections 25.192 and 25.193 to read as follows:

20 Sec. 25.192. NOTICE OF RESIDENCE HOMESTEAD EXEMPTION
21 ELIGIBILITY. (a) This section applies only to residential
22 property that has not qualified for a residence homestead exemption
23 in the current tax year.

24 (b) If the records of the appraisal district indicate that
25 the address of the property is also the address of the owner of the
26 property, the chief appraiser must send to the property owner a
27 notice that contains:

1 (1) the following statement in boldfaced 18-point type
2 at the top of the first page of the notice: "NOTICE: A residence
3 homestead exemption from ad valorem taxation is NOT currently being
4 allowed on the property listed below. However, our records show
5 that this property may qualify for a residence homestead exemption,
6 which will reduce your taxes.";

7 (2) following the statement described by Subdivision
8 (1), the following statement in 12-point type: "According to the
9 records of the appraisal district, the property described in this
10 notice may be your primary residence and may qualify for a residence
11 homestead exemption from ad valorem taxation. If the property is
12 your home and you occupy it as your primary residence, the property
13 likely qualifies for one or more residence homestead exemptions,
14 which will reduce the amount of taxes imposed on the property. The
15 form needed to apply for a residence homestead exemption is
16 enclosed. Although the form may state that the deadline for filing
17 an application for a residence homestead exemption is April 30, a
18 late application for a residence homestead exemption will be
19 accepted if filed before February 1, (insert year application must
20 be filed). There is no fee or charge for filing an application or a
21 late application for a residence homestead exemption."; and

22 (3) following the statement described by Subdivision
23 (2), the address to which the notice is sent.

24 (c) The notice required by this section must be accompanied
25 by an application form for a residence homestead exemption.

26 (d) The notice required by this section must be sent
27 separately from any other notice sent to the property owner by the

1 chief appraiser.

2 Sec. 25.193. NOTICE OF CERTAIN CANCELED OR REDUCED
3 EXEMPTIONS. (a) By April 1 or as soon thereafter as practicable if
4 the property is a single-family residence that qualifies for an
5 exemption under Section 11.13, or by May 1 or as soon thereafter as
6 practicable in connection with residential property that does not
7 qualify for an exemption under Section 11.13, the chief appraiser
8 shall deliver a clear and understandable written notice to a
9 property owner if an exemption or partial exemption that was
10 approved for the preceding year was canceled or reduced for the
11 current year.

12 (b) The notice required by this section must be sent
13 regardless of whether the information was also included in a notice
14 under Section 25.19 and must be sent separately from any other
15 notice sent to the property owner by the chief appraiser.

16 SECTION 8. Section 25.19(b-2), Tax Code, is repealed.

17 SECTION 9. (a) Section 6.03(a), Tax Code, as amended by
18 this Act, does not affect the right of a person serving on the board
19 of directors of an appraisal district on the effective date of this
20 Act to complete the person's term on the board.

21 (b) Section 23.01(b), Tax Code, as amended by this Act,
22 applies only to the appraisal of property for ad valorem tax
23 purposes for a tax year beginning on or after the effective date of
24 this Act.

25 (c) Section 25.19, Tax Code, as amended by this Act, and
26 Sections 25.192 and 25.193, Tax Code, as added by this Act, apply
27 only to a notice for a tax year beginning on or after the effective

1 date of this Act. A notice for a tax year beginning before the
2 effective date of this Act is governed by the law in effect
3 immediately before the effective date of this Act, and that law is
4 continued in effect for that purpose.

5 SECTION 10. This Act takes effect January 1, 2020.