87R7042 SMT-F

By:  Shine H.B. No. 2245

A BILL TO BE ENTITLED

AN ACT

relating to notice to a property owner by an appraisal district of a change in the account number assigned to the property by the district for purposes of the appraisal records.

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

SECTION 1.  Section 25.02, Tax Code, is amended by adding Subsection (c) to read as follows:

(c)  If a unique account number is used to identify property in the appraisal records, the appraisal district shall provide notice to the property owner if the appraisal district changes the account number used to identify the property or assigns a new account number to identify all or part of the property. The notice must be included in the next notice of appraised value of the property that is delivered to the property owner under Section 25.19.

SECTION 2.  The change in law made by this Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 3.  This Act takes effect January 1, 2022.