

By: Rogers

H.B. No. 2804

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to notice by an appraisal district to an owner of the  
3 surface estate of real property of the owner's right to file a  
4 report of decreased value.

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

6 SECTION 1. Section 22.03, Tax Code, is amended by adding  
7 Subsection (e) to read as follows:

8 (e) Not later than February 1 of each tax year, the chief  
9 appraiser shall send notice to each owner of the surface estate of  
10 real property from which the mineral estate has been severed of the  
11 owner's right to file a report as provided by Subsection (a). The  
12 notice must include a copy of the report of decreased value form  
13 prescribed or approved by the comptroller and instructions on how  
14 to complete and submit the form.

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

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