

BILL ANALYSIS

Senate Research Center

H.B. 796
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Local Government
4/29/2023
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Taxpayers dissatisfied with their property tax bill have the right to file a protest with their appraisal district's appraisal review board (ARB). Increased transparency surrounding these protest hearings would be beneficial for Texas taxpayers.

H.B. 796 aims to make the appraisal process more transparent by requiring each chief appraiser to create and maintain a publicly available and searchable Internet database of information regarding protest hearings conducted by the appraisal district's ARB.

H.B. 796 amends current law relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board established for the district.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 26.17(c), Tax Code, as follows:

(c) Requires that the property tax database provide a link to certain websites, including the Internet database created by the chief appraiser under Section 41.13 that contains information regarding protest hearings conducted by the appraisal review board established for the appraisal district. Makes nonsubstantive changes.

SECTION 2. Amends Subchapter A, Chapter 41, Tax Code, by adding Section 41.13, as follows:

Sec. 41.13. PROTEST HEARING DATABASE. (a) Requires the chief appraiser of each appraisal district to create and maintain a publicly available and searchable Internet database that contains information regarding protest hearings conducted by the appraisal review board established for the district.

(b) Requires that the database, for each protest hearing conducted by the appraisal review board, contain:

- (1) the name of each board member who attended the hearing;
 - (2) the date and time of the hearing;
 - (3) the account number and category for the property that was the subject of the hearing;
 - (4) the appraised value according to the appraisal district and the property owner's asserted value of the property that was the subject of the hearing;
- and

(5) the board's determination of the protest, including the board's determination of the value of the property if the hearing was to consider a protest regarding appraised value.

(c) Requires the chief appraiser to update the database not later than October 1 of each year.

(d) Requires that the database, beginning on January 1, 2025, include information for protests relating to the most recent tax year and each tax year thereafter until the database includes information for protests relating to the most recent five tax years.

(e) Requires that the database, beginning on January 1, 2030, include information for protests relating to the previous five tax years.

SECTION 3. Requires the chief appraiser of each appraisal district, not later than the effective date of this Act, to create and make available to the public the Internet database required by Section 41.13, Tax Code, as added by this Act.

SECTION 4. Effective date: January 1, 2024.