

## **BILL ANALYSIS**

C.S.H.B. 796  
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Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

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. C.S.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.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 796 amends the Tax Code to require 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 district's appraisal review board (ARB). The bill requires the database to be made available not later than the bill's effective date and requires the database to contain, for each protest hearing, the following information:

- the name of each ARB member who attended the hearing;
- the date and time of the hearing;
- the account number and category for the property that was the subject of the hearing;
- the appraised value according to the district and the property owner's asserted value of the property that was the subject of the hearing; and
- the determination of the protest, including the determination of the property's value if the hearing was to consider a protest regarding appraised value.

The bill requires the chief appraiser to update the database not later than October 1 of each year. The bill authorizes, but expressly does not require, the database to include information for protests relating to a tax year preceding the 2024 tax year.

C.S.H.B. 796 requires the database of property-tax-related information maintained by a chief appraiser to provide a link to the protest hearing database.

### **EFFECTIVE DATE**

January 1, 2024.

## **COMPARISON OF INTRODUCED AND SUBSTITUTE**

While C.S.H.B. 796 may differ from the introduced in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The substitute includes a provision absent from the introduced requiring the database of property-tax-related information maintained by a chief appraiser to provide a link to the protest hearing database.

Whereas the introduced required applicable protest hearing information to be included in the protest hearing database promptly after the conclusion and determination of the hearing, the substitute includes instead a provision requiring the chief appraiser to update the database not later than October 1 of each year.

The substitute changes the bill's effective date from September 1, 2023, as in the introduced, to January 1, 2024.