

By: Thierry

H.B. No. 3273

A BILL TO BE ENTITLED

1 AN ACT

2 relating to public notice of the availability on the Internet of  
3 property-tax-related information.

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

5 SECTION 1. Section 25.19(m), Tax Code, as added by Chapter  
6 209 (H.B. 2723), Acts of the 87th Legislature, Regular Session,  
7 2021, is redesignated as Section 25.19(1-1), Tax Code, and amended  
8 to read as follows:

9 (1-1) [~~(m)~~] A notice required by Subsection (a) or (g) must  
10 include the notice required by Section 26.04(e-2). [~~following~~  
11 ~~statement: "Beginning August 7th, visit Texas.gov/PropertyTaxes to~~  
12 ~~find a link to your local property tax database on which you can~~  
13 ~~easily access information regarding your property taxes, including~~  
14 ~~information regarding the amount of taxes that each entity that~~  
15 ~~taxes your property will impose if the entity adopts its proposed~~  
16 ~~tax rate. Your local property tax database will be updated~~  
17 ~~regularly during August and September as local elected officials~~  
18 ~~propose and adopt the property tax rates that will determine how~~  
19 ~~much you pay in property taxes."~~]

20 SECTION 2. (a) Section 26.04(e-2), Tax Code, is amended to  
21 read as follows:

22 (e-2) By September 1 [~~August 7~~] or as soon thereafter as  
23 practicable, the chief appraiser of each appraisal district shall  
24 deliver by regular mail or e-mail to each owner of property located

1 in the appraisal district a notice that the estimated amount of  
2 taxes to be imposed on the owner's property by each taxing unit in  
3 which the property is located may be found in the property tax  
4 database maintained by the appraisal district under Section 26.17.

5 The notice must include:

6 (1) the following statement: "Visit  
7 Texas.gov/PropertyTaxes to find a link to your local property tax  
8 database on which you can easily access information regarding your  
9 property taxes, including information regarding the amount of taxes  
10 that each entity that taxes your property will impose if the entity  
11 adopts its proposed tax rate. Your local property tax database will  
12 be updated regularly during August and September as local elected  
13 officials propose and adopt the property tax rates that will  
14 determine how much you pay in property taxes.";

15 (2) a statement that the property owner may request  
16 from the county assessor-collector for the county in which the  
17 property is located or, if the county assessor-collector does not  
18 assess taxes for the county, the person who assesses taxes for the  
19 county under Section 6.24(b), contact information for the assessor  
20 for each taxing unit in which the property is located, who must  
21 provide the information described by this subsection to the owner  
22 on request; and

23 (3) the name, address, and telephone number of the  
24 county assessor-collector for the county in which the property is  
25 located or, if the county assessor-collector does not assess taxes  
26 for the county, the person who assesses taxes for the county under  
27 Section 6.24(b).

1 (b) This section applies only to the 2023 tax year.

2 (c) This section takes effect immediately if this Act  
3 receives a vote of two-thirds of all the members elected to each  
4 house, as provided by Section 39, Article III, Texas  
5 Constitution. If this Act does not receive the vote necessary for  
6 immediate effect, this section has no effect.

7 SECTION 3. Effective January 1, 2024, Section 26.04, Tax  
8 Code, is amended by amending Subsections (e-2) and (e-4) and adding  
9 Subsection (e-6) to read as follows:

10 (e-2) The [~~By August 7 or as soon thereafter as practicable,~~  
11 ~~the~~] chief appraiser of each appraisal district shall post  
12 prominently on the appraisal district's Internet website, if the  
13 appraisal district maintains an Internet website, and the assessor  
14 for each taxing unit that participates in the appraisal district  
15 shall post prominently on the taxing unit's Internet website  
16 ~~[deliver by regular mail or e-mail to each owner of property located~~  
17 ~~in the appraisal district]~~ a notice informing each owner of  
18 property located in the appraisal district that the estimated  
19 amount of taxes to be imposed on the owner's property by each taxing  
20 unit in which the property is located may be found in the property  
21 tax database maintained by the appraisal district under Section  
22 26.17. The notice must include:

23 (1) the following statement in bold typeface: "Visit  
24 Texas.gov/PropertyTaxes to find a link to your local property tax  
25 database on which you can easily access information regarding your  
26 property taxes, including information regarding the amount of taxes  
27 that each entity that taxes your property will impose if the entity

1 adopts its proposed tax rate. Your local property tax database will  
2 be updated regularly during August and September as local elected  
3 officials propose and adopt the property tax rates that will  
4 determine how much you pay in property taxes.";

5 (2) a statement that the property owner may request  
6 from the county assessor-collector for the county in which the  
7 property is located or, if the county assessor-collector does not  
8 assess taxes for the county, the person who assesses taxes for the  
9 county under Section 6.24(b), contact information for the assessor  
10 for each taxing unit in which the property is located, who must  
11 provide the information described by this subsection to the owner  
12 on request; ~~and~~

13 (3) the name, address, and telephone number of the  
14 county assessor-collector for the county in which the property is  
15 located or, if the county assessor-collector does not assess taxes  
16 for the county, the person who assesses taxes for the county under  
17 Section 6.24(b); and

18 (4) instructions describing how a property owner may  
19 register on the appraisal district's Internet website, if the  
20 appraisal district maintains an Internet website, to have  
21 notifications regarding updates to the property tax database  
22 delivered to the owner by e-mail.

23 (e-4) The comptroller:

24 (1) with the advice of the property tax administration  
25 advisory board, shall adopt rules prescribing the form of the  
26 notice required by Subsection (e-2); and

27 (2) may adopt rules regarding the format, posting, and

1 publication [~~delivery~~] of the notice.

2 (e-6) By August 7 or as soon thereafter as practicable, the  
3 chief appraiser of each appraisal district shall publish in a  
4 newspaper of general circulation in the county for which the  
5 appraisal district is established the notice required by Subsection  
6 (e-2). If there is no newspaper of general circulation in the  
7 county for which the appraisal district is established, the notice  
8 shall be posted at the appraisal office for the district.

9 SECTION 4. Section 26.05(d-1), Tax Code, is amended to read  
10 as follows:

11 (d-1) The governing body of a taxing unit other than a  
12 school district may not hold a public hearing on a proposed tax rate  
13 or a public meeting to adopt a tax rate until the fifth day after the  
14 date the chief appraiser of each appraisal district in which the  
15 taxing unit participates has:

16 (1) posted [~~delivered~~] the notice required by Section  
17 26.04(e-2); and

18 (2) complied with Section 26.17(f).

19 SECTION 5. Section 26.17, Tax Code, is amended by adding  
20 Subsection (g) to read as follows:

21 (g) The chief appraiser of each appraisal district that  
22 maintains an Internet website shall deliver to a property owner by  
23 e-mail notifications regarding updates to the property tax database  
24 if the owner registers on the website to receive such notifications  
25 in that manner.

26 SECTION 6. Section 41.46(a), Tax Code, is amended to read as  
27 follows:

1           (a) The appraisal review board before which a protest  
2 hearing is scheduled shall deliver written notice to the property  
3 owner initiating a protest not later than the 15th day before the  
4 date of the hearing. The notice must include:

5                   (1) the date, time, and place of the hearing;  
6                   (2) a description of the subject matter of the hearing  
7 that is sufficient to identify the specific action being protested,  
8 such as:

9                           (A) the determination of the appraised value of  
10 the property owner's property;

11                           (B) the denial to the property owner in whole or  
12 in part of a partial exemption; or

13                           (C) the determination that the property owner's  
14 land does not qualify for appraisal as provided by Subchapter C, D,  
15 E, or H, Chapter 23; ~~and~~

16                   (3) a statement that the property owner is entitled to  
17 a postponement of the hearing as provided by Section 41.45 unless  
18 the property owner waives in writing notice of the hearing; and

19                           (4) the notice required by Section 26.04(e-2).

20           SECTION 7. Except as otherwise provided by this Act, the  
21 change in law made by this Act applies only to a notice required to  
22 be delivered for an ad valorem tax year that begins on or after the  
23 effective date of this Act.

24           SECTION 8. Except as otherwise provided by this Act, this  
25 Act takes effect January 1, 2024.