

SENATE AMENDMENTS

2nd Printing

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.

ADOPTED

MAY 12 2023

Lately Law
Secretary of the Senate

FLOOR AMENDMENT NO. 1

BY:

Paul Bellercont

- 1 Amend H.B. No. 3273 (senate committee report) as follows:
- 2 (1) Strike SECTION 2 of the bill (page 1, line 37, through
- 3 page 2, line 13) and renumber the SECTIONS of the bill accordingly.
- 4 (2) In the recital to SECTION 3 of the bill (page 2, line
- 5 14), strike "Effective January 1, 2024,".
- 6 (3) In SECTION 4 of the bill, amending Section 26.05(d-1),
- 7 Tax Code (page 3, line 9), between "26.04(e-2)" and the semicolon,
- 8 insert "or published or posted the notice required by Section
- 9 26.04(e-6)".
- 10 (4) In SECTION 7 of the bill (page 3, line 39), strike
- 11 "Except as otherwise provided by this Act, the" and substitute
- 12 "The".
- 13 (5) In SECTION 8 of the bill (page 3, line 43), strike
- 14 "Except as otherwise provided by this Act, this" and substitute
- 15 "This".

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 14, 2023

TO: Honorable Dade Phelan, Speaker of the House, House of Representatives

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3273 by Thierry (Relating to public notice of the availability on the Internet of property-tax-related information.), **As Passed 2nd House**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 25 and Chapter 26 of the Tax Code to require the chief appraiser of each appraisal district and the assessor for each taxing unit to post a notice on their respective websites, provided they maintain an Internet website, informing each property owner that the estimated amount of taxes imposed on the property can be found in the property tax database. The notice must also include instructions on how the property owner may register to receive e-mail updates and requires the chief appraiser to send property tax database update notifications. The bill repeals the requirement that the chief appraiser deliver this notification to each property owner by regular mail or e-mail.

The bill would require the chief appraiser to publish the notice in a county-wide newspaper by August 7 or as soon thereafter as practicable. If such a newspaper does not exist, the chief appraiser would post the notice at the appraisal district office.

The bill would allow the Comptroller to adopt rules regarding the posting and publication of the notice.

The bill would amend Chapter 41 of the Tax Code, relating to Local Review, to require the Appraisal Review Board to include this notice with the written notification of a protest hearing.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, BRI, AF, CMA, SD

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 28, 2023

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3273 by Thierry (Relating to public notice of the availability on the Internet of property-tax-related information.), **As Engrossed**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 25 and Chapter 26 of the Tax Code to require the chief appraiser of each appraisal district and the assessor for each taxing unit to post a notice on their respective websites, provided they maintain an Internet website, informing each property owner that the estimated amount of taxes imposed on the property can be found in the property tax database. The notice must also include instructions on how the property owner may register to receive e-mail updates and requires the chief appraiser to send property tax database update notifications. The bill repeals the requirement that the chief appraiser deliver this notification to each property owner by regular mail or e-mail.

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Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, AF, KK, BRI, CMA, SD

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

Revision 1

April 12, 2023

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3273 by Thierry (relating to public notice of the availability on the Internet of property-tax-related information.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 25 and Chapter 26 of the Tax Code to require the chief appraiser of each appraisal district and the assessor for each taxing unit to post a notice on their respective websites, provided they maintain an Internet website, informing each property owner that the estimated amount of taxes imposed on the property can be found in the property tax database. The notice must also include instructions on how the property owner may register to receive e-mail updates and requires the chief appraiser to send property tax database update notifications. The bill repeals the requirement that the chief appraiser deliver this notification to each property owner by regular mail or e-mail.

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LBB Staff: JMc, KK, BRI, CMA, SD

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 4, 2023

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3273 by Thierry (relating to the calculation of the voter-approval tax rate of certain junior college districts.), **Committee Report 1st House, Substituted**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 25 and Chapter 26 of the Tax Code to require the chief appraiser of each appraisal district and the assessor for each taxing unit to post a notice on their respective websites, provided they maintain an Internet website, informing each property owner that the estimated amount of taxes imposed on the property can be found in the property tax database. The notice must also include instructions on how the property owner may register to receive e-mail updates and requires the chief appraiser to send property tax database update notifications. The bill repeals the requirement that the chief appraiser deliver this notification to each property owner by regular mail or e-mail.

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Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, BRI, SD

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

March 26, 2023

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3273 by Thierry (Relating to public notice of the availability on the Internet of property-tax-related information.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Chapter 25 and Chapter 26 of the Tax Code to require the chief appraiser of each appraisal district and the assessor for each taxing unit to post a notice on their respective websites, provided they maintain an Internet website, informing each property owner that the estimated amount of taxes imposed on the property can be found in the property tax database. The notice must also include instructions on how the property owner may register to receive e-mail updates and requires the chief appraiser to send property tax database update notifications. The bill repeals the requirement that the chief appraiser deliver this notification to each property owner by regular mail or e-mail.

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Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI

LEGISLATIVE BUDGET BOARD
Austin, Texas

TAX/FEE EQUITY NOTE

88TH LEGISLATIVE REGULAR SESSION
Revision 1

April 12, 2023

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: **HB3273** by Thierry (relating to public notice of the availability on the Internet of property-tax-related information.), **Committee Report 1st House, Substituted**

No statistically significant impact on the overall distribution of a state tax or fee burden among individuals and businesses is anticipated from the provisions of this bill.

Source

Agencies:

LBB Staff: JMc, KK, CMA

LEGISLATIVE BUDGET BOARD

Austin, Texas

TAX/FEE EQUITY NOTE

88TH LEGISLATIVE REGULAR SESSION

April 4, 2023

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3273 by Thierry (relating to the calculation of the voter-approval tax rate of certain junior college districts.), **Committee Report 1st House, Substituted**

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Source

Agencies:

LBB Staff: JMc, KK

LEGISLATIVE BUDGET BOARD

Austin, Texas

TAX/FEE EQUITY NOTE

88TH LEGISLATIVE REGULAR SESSION

March 26, 2023

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

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IN RE: HB3273 by Thierry (Relating to public notice of the availability on the Internet of property-tax-related information.), **As Introduced**

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Source

Agencies:

LBB Staff: JMc, KK