

**House Bill 3273**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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

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

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

(e-2) By September 1 ~~[August 7]~~ or as soon thereafter as practicable, the chief appraiser of each appraisal district shall deliver by regular mail or e-mail to each owner of property located in the appraisal district a notice that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the property tax database maintained by the appraisal district under Section 26.17. The notice must include:

(1) the following statement: "Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access

SENATE VERSION (IE)

SECTION 1. Same as House version.

**No equivalent provision.** SECTION 2. [Deleted by FA1(1)]

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information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.";

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

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

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

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

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

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SECTION 3. Section 26.04, Tax Code, is amended by amending Subsections (e-2) and (e-4) and adding Subsection (e-6) to read as follows: [FA1(2)]

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

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

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

SENATE VERSION (IE)

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

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

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

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

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

(e-4) The comptroller:

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

(2) may adopt rules regarding the format, posting, and publication [~~delivery~~] of the notice.

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

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

(d-1) The governing body of a taxing unit other than a school district may not hold a public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the fifth day after

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

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

(e-4) The comptroller:

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

(2) may adopt rules regarding the format, posting, and publication [~~delivery~~] of the notice.

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

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

(d-1) The governing body of a taxing unit other than a school district may not hold a public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the fifth day after

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the date the chief appraiser of each appraisal district in which the taxing unit participates has:

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

(2) complied with Section 26.17(f).

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

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

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

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

(1) the date, time, and place of the hearing;

(2) a description of the subject matter of the hearing that is sufficient to identify the specific action being protested, such as:

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

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

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the date the chief appraiser of each appraisal district in which the taxing unit participates has:

(1) ~~posted [delivered]~~ the notice required by Section 26.04(e-2) or published or posted the notice required by Section 26.04(e-6); and [FA1(3)]

(2) complied with Section 26.17(f).

SECTION 5. Same as House version.

SECTION 6. Same as House version.

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

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

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

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

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

SENATE VERSION (IE)

SECTION 7. The change in law made by this Act applies only to a notice required to be delivered for an ad valorem tax year that begins on or after the effective date of this Act.  
[FA1(4)]

SECTION 8. This Act takes effect January 1, 2024.  
[FA1(5)]

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