

BILL ANALYSIS

H.B. 3199
By: Craddick
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current law, Texas requires certain notices regarding delinquent property taxes to be delivered to property owners. However, the bill author has informed the committee that there is no uniform requirement for these delinquency notices and penalties to be sent by certified mail, which can lead to communication issues and disputes over whether proper notice was given. H.B. 3199 seeks to enhance accountability and adequately inform property owners of their tax obligations and potential penalties by ensuring that these critical notices are delivered in a consistent and verifiable manner by requiring delivery via certified mail.

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

H.B. 3199 amends the Tax Code to revise the following requirements for collectors for a taxing unit or appraisal district, as applicable, to deliver or send certain property tax-related notices to property owners by specifying that those notices are delivered or sent by certified mail:

- the requirement for the collector for a taxing unit, at least once each year, to deliver a notice of delinquency to each person whose name appears on the current delinquent tax roll;
- the requirement for the collector for a taxing unit or appraisal district, if the taxing unit or appraisal district provides for an additional penalty for collection costs for taxes due before June 1, to deliver a notice of delinquency and of the penalty to the applicable property owner at least 30 and not more than 60 days before July 1; and
- the requirement for the collector for a taxing unit or appraisal district that has provided for an additional penalty for collection costs for taxes due on or after June 1, after the applicable taxes become delinquent, to send a notice of the delinquency and the penalty to the applicable property owner.

EFFECTIVE DATE

September 1, 2025.