

SUBJECT: Providing certain property tax appraisal record notice, other requirements

COMMITTEE: Ways and Means — committee substitute recommended

VOTE: 11 ayes — Meyer, Thierry, Button, Cole, Guerra, Martinez Fischer, Murphy, Noble, Rodriguez, Sanford, Shine

0 nays

WITNESSES: For — (*Registered, but did not testify:* James LeBas, AECT and Texas Apartment Association; Stephen Grant, Popp Hutcheson PLLC; Rick Dennis, Texas Association of Property Tax Professionals)

Against — (*Registered, but did not testify:* Deborah Cartwright, Low Swinney Evans & James)

On — (*Registered, but did not testify:* Shannon Murphy, Comptroller of Public Accounts)

BACKGROUND: Concerns have been raised with the property appraisal process, including that appraisal districts are not required to inform owners if the unique account number of their property changes.

DIGEST: CSHB 2245 would require each appraisal record to have a unique account number. If an appraisal district changed the account number, the district would have to provide written notice to the property owner as soon as practicable and provide notice of the change in the next notice of appraised value of the property.

The bill also would require the chief appraiser, on written request of a property owner, to combine contiguous parcels or tracts of the owner's real property into a single record or to separate identifiable segments of the property into individual records. These provisions would not apply to an appraisal record for a residential property, improvement only, or property on which a delinquent tax was due. A property owner would have to make such a request before January 1 of the tax year, and the

request would have to contain a legal description in a deed sufficient to describe the property. If a chief appraiser refused to combine or separate tracts of the property, the appraisal review board could order the requested change on a motion filed by the property owner.

The bill would take effect September 1, 2021.