

BILL ANALYSIS

Senate Research Center

S.B. 694
By: Cain
State Affairs
4/22/1999
Committee Report (Amended)

DIGEST

Currently, the Tax Code requires an appraiser to deliver to taxpayers an annual notice of appraised values of their property for ad valorem tax purposes. The statute requires that the notice include specific information in a certain format and font. The size of the font and structure of the format on those notices can be incomprehensible. Simplifying the form notifying taxpayers of appraised values would make the notice clear and understandable. The appraisal district still would be required to include a protest form and a statement containing the rights and remedies of the taxpayer and an explanation of the appeals process. S.B. 694 would set forth guidelines in the Tax Code for the delivery of certain notices to a property owner regarding ad valorem taxes.

PURPOSE

As proposed, S.B. 694 amends the requirements of a written notice of appraised property value for ad valorem tax purposes delivered by a chief appraiser to the property owner.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Sections 25.19, Tax Code, to require the chief appraiser to deliver a clear and understandable written notice to a property owner of the appraised value. Requires the chief appraiser to include in the notice the amount of tax that would be imposed on the property on the basis of the tax rate for the preceding year, rather than on the amount of the rate described by Paragraph (A). Changes the conditions under which an appraiser may dispense with the notice. Deletes certain tax rate information and statements in a notice from a chief appraiser that separates personal property from real property. Deletes a provision excluding certain taxes from appraisal. Deletes provisions requiring the chief appraiser to enclose information regarding Subsections (b)(2)(6), and requiring the appraiser to print information required in Subsections (b)(2) and (5) in certain bold type. Makes conforming changes.

SECTION 2. Effective date: September 1, 1999.

SECTION 3. Emergency clause.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Section 25.19(a), Tax Code, to make certain notices the chief appraiser delivers to be clear and understandable.