

BILL ANALYSIS

Senate Research Center
83R126 ALL-D

H.B. 241
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Current law requires a chief appraiser to provide notice regarding the availability of agreement forms authorizing electronic communications. With certain exceptions, electronic communication is discretionary, but the requirement to provide notice of the availability of agreement forms applies regardless of whether an appraisal district has opted to utilize electronic communication. H.B. 241 seeks to clarify the notice requirement by limiting its applicability to appraisal districts that have opted for such communication.

H.B. 241 amends the Tax Code to limit applicability of the requirement for the chief appraiser of an appraisal district to provide notice regarding the availability of agreement forms authorizing electronic communications between the chief appraiser, the appraisal district, or an appraisal review board and a property owner or the property owner's designee to an appraisal district located in a county that has a population of more than 200,000 and in which a property owner whose property is included in 25 or more accounts in the district's appraisal records requests the electronic format or to an appraisal district in which the chief appraiser has decided to authorize electronic communication and the appraisal district has implemented a system that allows such communication.

H.B. 241 amends current law relating to the notice provided by the chief appraiser of an appraisal district of the availability of agreement forms authorizing certain electronic communications.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1.085(h), Tax Code, as follows:

(h) Provides that this subsection applies to the chief appraiser of an appraisal district only if the appraisal district is located in a county described by Subsection (g) (relating to requiring the chief appraiser to enter into an agreement under this section for certain purposes if the appraisal district is located in certain counties) or the chief appraiser has decided to authorize electronic communication under this section and the appraisal district has implemented a system that allows such communication. Requires the chief appraiser to provide notice regarding the availability of agreement forms authorizing electronic communication under this section. Requires the chief appraiser to provide the notice by publishing a notice in a newspaper having general circulation in the district at least once on or before February 1 of each year that includes the words "Notice of Availability of Electronic Communications" or delivering the agreement form on or before February 1, or as soon as practicable after that date, to each owner of property shown on the certified appraisal roll for the preceding tax year and on or before February 1 of each subsequent year, or as soon as practicable after that date, to each new owner of property shown on the certified appraisal roll for the preceding tax year.

SECTION 2. Effect date: September 1, 2013.