

## **BILL ANALYSIS**

S.B. 1420  
By: Hancock  
Business & Industry  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties have raised concerns regarding the fact that appraisal districts are not required to notify a property owner if an exemption or partial exemption approved for the property for the preceding year was canceled or reduced for the current year. S.B. 1420 seeks to address this issue.

### **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**

S.B. 1420 amends the Tax Code to add to the conditions under which the chief appraiser of an appraisal district is required to deliver a clear and understandable written notice to a property owner of the appraised value of the property owner's property by a specified date the condition that an exemption or partial exemption approved for the property for the preceding year was canceled or reduced for the current year. The bill adds to the information the chief appraiser is required to include in such a notice, for both real and personal property, the kind and amount of each exemption, if any, approved for the property for the current and preceding year; the kind and amount of each exemption and partial exemption, if any, approved for the preceding year; and, if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year, the amount of the exemption or partial exemption canceled or reduced.

### **EFFECTIVE DATE**

January 1, 2016.