

BILL ANALYSIS

Senate Research Center
80R9972 SMH-F

H.B. 1397
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, property owners receive advertisements offering information on residence homestead or other potential exemptions on the property owner's property. However, property owners are being charged for those advertisements when the information provided through those advertisements is available at no charge from the property owner's appraisal district.

H.B. 1397 includes a specific statement on annual property tax appraisal notices regarding the property owner's potential eligibility for a residence homestead or other exemption, as well as information on the availability of those exemptions and exemption applications at no charge from the property owner's appraisal district office.

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 Sections 25.19(b) and (g), Tax Code, as follows:

(b) Includes a specific statement in bold type in a notice for real or personal property from the chief appraiser regarding the potential of the property specified in the notice to qualify for certain exemptions and that the person to whom the notice is addressed is authorized to contact the appraisal district to request the appropriate forms and to apply at no charge. Makes conforming changes.

(g) Makes conforming changes.

SECTION 2. Effective date: January 1, 2008.