

BILL ANALYSIS

Senate Research Center
87R17943 TJB-F

H.B. 2723
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Local Government
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

There are concerns that the varying names for truth-in-taxation websites maintained by appraisal districts make it difficult for property owners to locate property tax information. This situation is compounded by the fact that property owners receive only a single annual postcard informing them of the availability of such a website. H.B. 2723 seeks to improve the accessibility and awareness of these websites by creating a statewide website listing all truth-in-taxation websites.

H.B. 2723 amends current law relating to public notice of the availability on the Internet of property-tax-related information.

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 44.004(c), Education Code, to require that a notice of public meeting to discuss and adopt the budget and the proposed tax rate, subject to Subsection (d) (relating to the requirement that the Comptroller of Public Accounts of the State of Texas (comptroller) prescribe certain language to be used in the notice), contain certain information, including, in reduced type, a certain statement relating to finding a link to your local property tax database on the Internet website [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes). Sets forth the language of the required statement.

SECTION 2. Amends Section 25.19, Tax Code, by adding Subsection (m), as follows:

(m) Requires that a notice required by Subsection (a) or (g) (relating to the appraised value of certain single-family homes) include a certain statement relating to finding a link to your local property tax database on the Internet website [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes). Sets forth the language of the required statement.

SECTION 3. Amends Section 26.04, Tax Code, by amending Subsection (e-2) and adding Subsection (e-6), as follows:

(e-2) Requires, except as provided by Subsection (e-6), by August 7 or as soon thereafter as practicable, the chief appraiser of each appraisal district to deliver a notice relating to the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located. Requires that the notice include a certain statement relating to finding a link to your local property tax database on the Internet website [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes). Sets forth the language of the required statement. Deletes existing text requiring that the notice include a statement directing the property owner to an Internet website from which the owner is authorized to access information related to the actions taken or proposed to be taken by each taxing unit in which the property is located that may affect the taxes imposed on the owner's property.

(e-6) Provides that except as provided by this subsection, the chief appraiser is not required to deliver the notice required by Subsection (e-2) to a property owner who

received a notice of appraised value under Section 25.19 (Notice of Appraised Value) for that tax year. Requires the chief appraiser to deliver the notice required by Subsection (e-2) by e-mail to a property owner if the owner has requested delivery of notices under Section 1.086 (Delivery of Certain Notices by E-mail) and the chief appraiser has confirmed that request under that section, regardless of whether the owner has received a notice of appraised value under Section 25.19 for that tax year.

SECTION 4. Amends Section 26.052, Tax Code, by adding Subsection (e-1), as follows:

(e-1) Requires that public notice provided under Subsection (c) (relating to the method of public notice for certain taxing units) include a certain statement relating to finding a link to your local property tax database on the Internet website Texas.gov/PropertyTaxes. Sets forth the language of the required statement.

SECTION 5. Amends Sections 26.06(b-1), (b-2), and (b-3), Tax Code, as follows:

(b-1) Requires that the notice, if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit, contain certain information, including a certain statement relating to finding a link to your local property tax database on the Internet website Texas.gov/PropertyTaxes. Sets forth the language of the required statement.

(b-2) Requires that the notice, if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate of the taxing unit, contain certain information, including a certain statement relating to finding a link to your local property tax database on the Internet website Texas.gov/PropertyTaxes. Sets forth the language of the required statement.

(b-3) Requires that the notice, if the proposed tax rate does not exceed the no-new-revenue tax rate but exceeds the voter-approval tax rate of the taxing unit, contain certain information, including a certain statement relating to finding a link to your local property tax database on the Internet website Texas.gov/PropertyTaxes. Sets forth the language of the required statement.

SECTION 6. Amends Section 26.061(b), Tax Code, to require that the notice of the meeting at which the governing body of the taxing unit will vote on the proposed tax rate contain certain information, including a certain statement relating to finding a link to your local property tax database on the Internet website Texas.gov/PropertyTaxes. Sets forth the language of the required statement.

SECTION 7. Amends Chapter 26, Tax Code, by adding Section 26.175, as follows:

Sec. 26.175. PROPERTY TAX DATABASE LOCATOR WEBSITE. (a) Defines "property tax database."

(b) Requires the Department of Information Resources (DIR) to develop and maintain an easily accessible Internet website that lists each property tax database and includes a method to assist a property owner to identify the appropriate property tax database for the owner's property.

(c) Requires that the Internet website provide a separate link to the Internet location of each property tax database.

(d) Requires that the address of the Internet website be "Texas.gov/PropertyTaxes."

SECTION 8. Amends Section 49.236(a), Water Code, to require that the notice of each meeting of the board at which the adoption of a tax rate will be considered contain a statement in substantially a certain form, including a certain statement relating to finding a link to your local

property tax database on the Internet website Texas.gov/PropertyTaxes. Sets forth the language of the required statement.

SECTION 9. Requires DIR, not later than January 1, 2022, to develop the Internet website required by Section 26.175, Tax Code, as added by this Act.

SECTION 10. Provides that the changes in law made by this Act apply only to a notice required to be delivered for an ad valorem tax year that begins on or after January 1, 2022.

SECTION 11. Effective date: upon passage or September 1, 2021.