

## **BILL ANALYSIS**

C.S.H.B. 1953  
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Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Counties and municipalities are currently required to publish a proposed property tax rate notice by September 1 of each year. The rates required to be published in the tax rate notice, interested parties note, cannot be determined until the taxing unit has received all certified appraisal rolls from the appraisal district or districts. According to the parties, taxing units frequently do not receive the certified appraisal roll in time to calculate and publish the tax rate notice by the September 1 deadline. C.S.H.B. 1953 seeks to resolve this problem.

### **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**

C.S.H.B. 1953 amends the Local Government Code to extend the deadline by which a county or municipality must provide notice of a proposed property tax rate and post that notice on the county's or municipality's website from September 1 to the 30th day after the first date that the county's or municipality's taxing unit has received each applicable certified appraisal roll, provided that date is later than September 1.

### **EFFECTIVE DATE**

January 1, 2016.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 1953 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

#### **INTRODUCED**

SECTION 1. Section 140.010(f), Local Government Code, is amended to read as follows:  
(f) A county or municipality shall:

#### **HOUSE COMMITTEE SUBSTITUTE**

SECTION 1. Section 140.010(f), Local Government Code, is amended to read as follows:  
(f) A county or municipality shall:

84R 22830

15.103.416

Substitute Document Number: 84R 19480

(1) provide the notice required by Subsection (d) or (e), as applicable, not later than the later of September 1 or the 30th day after the date the certified appraisal roll is received by the taxing unit by:

(A) publishing the notice in a newspaper having general circulation in:

(i) the county, in the case of notice published by a county; or

(ii) the county in which the municipality is located or primarily located, in the case of notice published by a municipality; or

(B) mailing the notice to each property owner in:

(i) the county, in the case of notice provided by a county; or

(ii) the municipality, in the case of notice provided by a municipality; and

(2) post the notice on the Internet website of the county or municipality, if applicable, beginning not later than the later of September 1 or the 30th day after the date the certified appraisal roll is received by the taxing unit and continuing until the county or municipality adopts a tax rate.

SECTION 2. This Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2016.

(1) provide the notice required by Subsection (d) or (e), as applicable, not later than the later of September 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll by:

(A) publishing the notice in a newspaper having general circulation in:

(i) the county, in the case of notice published by a county; or

(ii) the county in which the municipality is located or primarily located, in the case of notice published by a municipality; or

(B) mailing the notice to each property owner in:

(i) the county, in the case of notice provided by a county; or

(ii) the municipality, in the case of notice provided by a municipality; and

(2) post the notice on the Internet website of the county or municipality, if applicable, beginning not later than the later of September 1 or the 30th day after the first date that the taxing unit has received each applicable certified appraisal roll and continuing until the county or municipality adopts a tax rate.

SECTION 2. Same as introduced version.

SECTION 3. Same as introduced version.