

BILL ANALYSIS

C.S.H.B. 2723
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

There are concerns that the varying names for truth-in-taxation websites maintained by tax appraisers 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. C.S.H.B. 2723 seeks to improve the accessibility and awareness of these websites by creating a statewide website listing all truth-in-taxation websites and requiring all tax rate notices and tax bills to include information about the statewide website.

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. 2723 amends the Tax Code to require the Department of Information Resources to develop not later than January 1, 2022, and maintain an easily accessible website that lists each property tax database created and maintained by a chief appraiser. The bill requires the website to provide a separate link to the location of each database online and include a method to assist a property owner to identify the appropriate database for the owner's property. The bill requires the website's address to be "Texas.gov/PropertyTaxes."

C.S.H.B. 2723 amends the Education Code, Tax Code, and Water Code to require the following notices to include specified statements directing the public to visit Texas.gov/PropertyTaxes for certain applicable information:

- notice of a public meeting to discuss and adopt a public school district's budget and proposed tax rate;
- notice of appraised value;
- notice of the estimated amount of taxes to be imposed on a property by each taxing unit in which the property is located, if applicable;
- public notice of proposed tax rates by an applicable taxing unit with a low levy;
- notice of a public hearing on a tax increase;
- notice of a meeting to vote on a proposed tax rate that does not exceed the lower of the no-new-revenue or voter-approval tax rate; and
- notice of a public hearing on a water district's tax rate.

The bill establishes that the chief appraiser is not required under the applicable Tax Code provisions to deliver a notice of the estimated amount of taxes to be imposed on a property by each taxing unit in which the property is located to a property owner who received a notice of

appraised value for that tax year, unless delivery of the former notice is requested by the owner and the request is confirmed by the chief appraiser.

C.S.H.B. 2723 applies only to a notice required to be delivered for a property tax year that begins on or after January 1, 2022.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2021.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 2723 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The substitute changes the website address from "PropertyTaxes.Texas.gov" to "Texas.gov/PropertyTaxes" and changes the entity responsible for developing and maintaining the website from the comptroller of public accounts to the Department of Information Resources.

The substitute provides for the circumstances under which a notice of the estimated amount of taxes to be imposed on a property by each taxing unit in which the property is located is to be delivered to the property owner, when applicable.