

- SUBJECT:** Requiring DIR to create a website listing property tax databases
- COMMITTEE:** Ways and Means — committee substitute recommended
- VOTE:** 11 ayes — Meyer, Thierry, Button, Cole, Guerra, Martinez Fischer, Murphy, Noble, Rodriguez, Sanford, Shine
- 0 nays
- WITNESSES:** For — Adam Bogard, Harris County Appraisal District; Brent South, Texas Association of Appraisal Districts; Dale Craymer, Texas Taxpayers and Research Association; (*Registered, but did not testify:* Melissa Shannon, Bexar County Commissioners Court; Adam Haynes, Conference of Urban Counties; Charles Reed, Dallas County Commissioners Court; David Mintz, Texas Apartment Association; Wroe Jackson, Texas Association of Manufacturers; Ray Head, Texas Association of Property Tax Professionals; Hector Rivero, Texas Chemical Council; Monty Wynn, Texas Municipal League; Julia Parenteau, Texas Realtors)
- Against — None
- On — (*Registered, but did not testify:* Korry Castillo, Comptroller of Public Accounts; Dale Richardson, Texas Department of Information Resources)
- BACKGROUND:** Tax Code sec. 26.17 requires the chief appraiser of each appraisal district to create and maintain an online property tax database that contains certain information and is accessible and searchable by the public.
- DIGEST:** CSHB 2723 would require the Department of Information Resources to develop and maintain an easily accessible website by January 1, 2022, that listed each property tax database maintained by a chief appraiser and included a method to assist a property owner in identifying the appropriate property tax database. The website's address would have to be "Texas.gov/PropertyTaxes" and it would be required to provide a separate

link to the location of each property tax database.

Certain notices required under the Education Code, Tax Code, and Water Code would be required to include specified information directing the reader to visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes). These notices would include:

- a notice of a public meeting to discuss and adopt a public school district's budget and proposed tax rate;
- a notice of appraised value;
- a notice of a public hearing on a tax increase; and
- a notice of a public hearing on a water district's tax rate.

The bill also would amend Tax Code provisions so that a chief appraiser would not be required to deliver a certain notice by August 7 of each year to a property owner detailing the estimated amount of taxes to be imposed on the owner's property if the owner already had received a separate notice of the appraised value of the property for that tax year. The chief appraiser would be required to deliver the notice of estimated taxes by email if the property owner had requested it and the chief appraiser had confirmed the request.

The bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2021. The bill would apply only to notices required to be delivered for a tax year that begins on or after January 1, 2022.

**SUPPORTERS
SAY:**

CSHB 2723 would reduce confusion over chief appraiser database websites by centralizing all websites under the [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) domain. This would allow taxpayers to quickly search for, identify, and view the appropriate chief appraiser website. The lack of standardization of chief appraiser website addresses has made it difficult for some taxpayers to search for and identify the correct database.

References to individual databases on official notices have been mistaken by some taxpayers for fraudulent or junk correspondence. Directing them to an official state website would alleviate these concerns. Tasking the

Department of Information Resources with creating and maintaining the Texas.gov/PropertyTaxes website fits in with the department's existing responsibility to maintain the texas.gov domain and would have no significant fiscal impact on the state.

The bill also removes a requirement for delivery of a redundant notice of estimated taxes to be imposed. This responds to taxpayer concerns and would allow populous counties to save a significant amount of funds that would be spent on mailing these redundant notices.

CRITICS
SAY:

No concerns identified.