

BILL ANALYSIS

Senate Research Center
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C.S.H.B. 1397
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Intergovernmental Relations
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Committee Report (Substituted)

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.

C.S.H.B. 1397 includes a specific statement on annual property tax appraisal notices regarding residential real property that has not qualified for a residence homestead exemption in the current tax year.

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, Tax Code, by adding Subsection (b-2) and amending Subsection (d), as follows:

(b) Provides that this subsection applies only to a notice of appraised value for residential real property that has not qualified for a residence homestead exemption in the current tax year. Requires the notice to contain a certain statement in addition to containing the applicable information required by Subsections (b), (b-1), and (f), if the records of the appraisal district indicate that the address of the property is also the address of the owner of the property. Requires the notice to be accompanied by an application form for a residence homestead exemption.

(g) Provides that failure to receive a notice required by this section (Notice of Appraisal Value) does not apply to the validity of the appraisal of the property, the imposition of any tax on the basis of appraisal, the existence of any tax lien, the deadline for filing an application for a residence homestead exemption, or any proceeding instituted to collect the tax.

SECTION 2. Effective date: January 1, 2008.