

BILL ANALYSIS

Senate Research Center
80R2328 EJI-F

H.B. 923
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The 79th Legislature, Regular Session, 2005, enacted S.B. 898, which amended Section 31.01(a), Tax Code, to require a taxing unit to mail a property tax bill to each person in whose name the property is listed on the tax roll and to each authorized agent of such persons. Prior law required that the tax bill be sent only to the property owner or to the owner's authorized agent.

However, Section 31.01(j), Tax Code, provides that the mortgagee is required to provide a copy of the tax bill to the property owner if a tax assessor sends a tax bill to an authorized agent that is a mortgagee. Consequently, these sections have been interpreted to require both a mortgagee and the tax assessor to send a tax bill to a property owner. This interpretation may lead to increased costs for tax offices and confusion for property owners.

H.B. 923 provides that the tax assessor is not required to mail a copy of the tax bill to the property owner or to any other authorized agent of the property owner when a property owner's authorized agent is a mortgagee.

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 31.01, Tax Code, by amending Subsection (a) and adding Subsection (i-1), as follows:

(a) Provides that Subsection (i-1) is an exception to the requirement that the assessor for each taxing unit prepare and mail a property tax bill to each person in whose name the property is listed on the tax roll and to the person's authorized agent.

(i-1) Provides that an assessor mailing a tax bill under Subsection (a) to a mortgagee of a property is not required to mail a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2007.