BILL ANALYSIS

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The five-year tax history mandate was passed as a part of S.B. 18, 79th Legislature, Regular Session, 2005. Since then, it has become increasingly difficult to fit all of the necessary information onto tax bills. Because the requirement is to include a five-year history for each taxing entity related to a property, sometimes a separate statement must be sent in order to meet the mandate if there are many entities on a tax bill.

The purpose of this legislation is to make it optional for the assessor to place the five-year tax history required by Section 31.01 of the Tax Code onto an Internet website. This would be in lieu of the back of the tax bill as is currently the practice.

However, the real advantage of the legislation to the average property owner would be that useful information could be included in the area being taken up by the five-year tax history. For example, useful information on installment payment options or information on tax exemption opportunities could be included instead of the five-year tax history.

However, if a property owner would like a mailing of their five-year tax history, the taxing entity is still required to send it to them. There may be modest cost savings in printing and paper, computer time, and labor for tax offices as a result of this bill.

As proposed, S.B. 1739 amends current law relating to the procedure by which the assessor for a taxing unit is required to provide certain ad valorem tax-related information to a property owner or the owner's agent.

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 adding Subsection (c-3), as follows:

> (c-3) Authorizes the assessor for a taxing unit that maintains an Internet website to post on the website of the taxing unit the information required by Subsections (c)(11) (requiring the tax bill or a separate statement accompanying the tax bill to, for real property, state for the current tax year and each of the preceding five tax years, the appraised value and taxable value of the property, the total tax rate for the unit, the amount of taxes imposed on the property by the unit, and the difference, expressed as a percent increase or decrease, as applicable, in the amount of taxes imposed on the property by the unit compared to the amount imposed for the preceding tax year) and (12) (requiring the tax bill or a separate statement accompanying the tax bill to, for real property, state the differences, expressed as a percent increase or decrease, as applicable, in the following for the current tax year as compared to the fifth tax year before that tax year the appraised value and taxable value of the property, the total tax rate for the unit, and the amount of taxes imposed on the property by the unit) and (c-1) (requiring the tax bill or statement to state the information is not available for that year if for any of the preceding six tax years any information required by Subsection (c)(11) or (12) to be included in a tax bill or separate statement is unavailable) to be included in a tax bill or separate statement instead of including the information in the tax bill or statement.

Requires the assessor to include in the tax bill or statement the address of the taxing unit's Internet website where the information may be viewed if the information is not included in the tax bill or separate statement. Requires an assessor for a taxing unit who posts information described by this subsection on the taxing unit's Internet website to deliver the information as it relates to the owner's property by mail to the owner or agent on written request of a property owner or an authorized agent of a property owner.

SECTION 2. Makes application of this Act prospective, regarding a mailed tax bill.

SECTION 3. Effective date: September 1, 2015.