

1-1 By: Hancock S.B. No. 1420
 1-2 (In the Senate - Filed March 12, 2015; March 18, 2015, read
 1-3 first time and referred to Committee on Finance; April 13, 2015,
 1-4 reported adversely, with favorable Committee Substitute by the
 1-5 following vote: Yeas 14, Nays 0; April 13, 2015, sent to printer.)

1-6 COMMITTEE VOTE

| | Yea | Nay | Absent | PNV |
|--------------------------|-----|-----|--------|-----|
| 1-7 Nelson | X | | | |
| 1-8 Hinojosa | X | | | |
| 1-9 Bettencourt | X | | | |
| 1-10 Eltife | | | X | |
| 1-11 Hancock | X | | | |
| 1-12 Huffman | X | | | |
| 1-13 Kolthorst | X | | | |
| 1-14 Nichols | X | | | |
| 1-15 Schwertner | X | | | |
| 1-16 Seliger | X | | | |
| 1-17 Taylor of Galveston | X | | | |
| 1-18 Uresti | X | | | |
| 1-19 Watson | X | | | |
| 1-20 West | X | | | |
| 1-21 Whitmire | X | | | |

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 1420 By: Hancock

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to notices of appraised value sent to property owners by
 1-27 the chief appraisers of appraisal districts.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Sections 25.19(a) and (b), Tax Code, are amended
 1-30 to read as follows:

1-31 (a) By April 1 or as soon thereafter as practicable if the
 1-32 property is a single-family residence that qualifies for an
 1-33 exemption under Section 11.13, or by May 1 or as soon thereafter as
 1-34 practicable in connection with any other property, the chief
 1-35 appraiser shall deliver a clear and understandable written notice
 1-36 to a property owner of the appraised value of the property owner's
 1-37 property if:

1-38 (1) the appraised value of the property is greater
 1-39 than it was in the preceding year;

1-40 (2) the appraised value of the property is greater
 1-41 than the value rendered by the property owner; ~~or~~

1-42 (3) the property was not on the appraisal roll in the
 1-43 preceding year; or

1-44 (4) an exemption or partial exemption approved for the
 1-45 property for the preceding year was canceled or reduced for the
 1-46 current year.

1-47 (b) The chief appraiser shall separate real from personal
 1-48 property and include in the notice for each:

1-49 (1) a list of the taxing units in which the property is
 1-50 taxable;

1-51 (2) the appraised value of the property in the
 1-52 preceding year;

1-53 (3) the taxable value of the property in the preceding
 1-54 year for each taxing unit taxing the property;

1-55 (4) the appraised value of the property for the
 1-56 current year, ~~and~~ the kind and amount of each exemption and
 1-57 partial exemption, if any, approved for the property for the
 1-58 current year and for the preceding year, and, if an exemption or
 1-59 partial exemption that was approved for the preceding year was
 1-60 canceled or reduced for the current year, the amount of the

2-1 exemption or partial exemption canceled or reduced;
2-2 (5) if the appraised value is greater than it was in
2-3 the preceding year, the amount of tax that would be imposed on the
2-4 property on the basis of the tax rate for the preceding year;
2-5 (6) in italic typeface, the following statement: "The
2-6 Texas Legislature does not set the amount of your local taxes. Your
2-7 property tax burden is decided by your locally elected officials,
2-8 and all inquiries concerning your taxes should be directed to those
2-9 officials";
2-10 (7) a detailed explanation of the time and procedure
2-11 for protesting the value;
2-12 (8) the date and place the appraisal review board will
2-13 begin hearing protests; and
2-14 (9) a brief explanation that the governing body of
2-15 each taxing unit decides whether or not taxes on the property will
2-16 increase and the appraisal district only determines the value of
2-17 the property.
2-18 SECTION 2. The changes in law made by this Act apply only to
2-19 a notice of appraised value for a tax year beginning on or after the
2-20 effective date of this Act. A notice of appraised value for a tax
2-21 year beginning before the effective date of this Act is governed by
2-22 the law in effect immediately before the effective date of this Act,
2-23 and that law is continued in effect for that purpose.
2-24 SECTION 3. This Act takes effect January 1, 2016.

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