

The image shows the dome of the Texas State Capitol building in Austin, Texas. The dome is white with a large central window and is topped with a statue. The building is set against a light blue sky with some clouds.

Testimony Before the House Ways and Means Committee: Real-Time Tax Notice & Website And Special Appraisal Review Panels

February 27, 2019

Debbie Cartwright

TEXAS TAXPAYERS
TTARA
AND RESEARCH ASSOCIATION

400 West 15th Street, Suite 400

Austin, Texas 78701

512.472.8838

www.ttara.org

Current Notice

This is **NOT** a Tax Statement

2016 Notice of Appraised Value

Do Not Pay From This Notice

John Q. Public
459 Evergreen Street
Anytown, Texas 78621

Property ID:
Ownership %: 100.00
Legal:

Legal Acres: 0.4000
Situs:
OWNER ID:

THIS IS NOT A BILL

Dear Property Owner:

We have appraised the property listed above for the tax year 2016. As of January 1, our appraisal is outlined below:

Appraisal Information				Last Year - 2015		Proposed 2016	
Improvement Homesite Value				\$230,000		\$250,000	
Land Homesite Value				\$35,000		\$40,000	
Total Market Value				\$265,000		\$290,000	
Exemptions				Homestead		Homestead	
2015 Taxable Value	Taxing Unit	2016 Proposed Assessed Value	2016 Exemption Amount	2016 Taxable Value	2015 Tax Rate	2016 Estimated Taxes	
\$212,000	Travis County	\$290,000	\$58,000	\$252,000	0.416900	\$1,050.59	
\$240,000	Austin ISD	\$290,000	\$25,000	\$265,000	1.202000	\$3,185.30	
\$249,100	City of Austin	\$290,000	\$23,200	\$266,800	0.458900	\$1,224.35	
\$212,000	Travis County Healthcare Dist	\$290,000	\$58,000	\$252,000	0.117781	\$296.81	
\$260,000	Austin Comm Coll Dist	\$290,000	\$5,000	\$285,000	0.100500	\$286.43	
	Total					\$6,043.48	

Real-Time Tax Notice

PROPOSED 2019 PROPERTY TAX BILL INFORMATION

Information concerning the 2019 property taxes on your property proposed by your local taxing units, together with information about expressing your support for or opposition to the proposed property taxes, may be found in the real-time tax notice at the website listed below:

www.traviscountytaxinfo.com

If you do not have access to a computer, you may request tax rate information for each taxing unit in which your property is located from the county tax assessor-collector. The same information found on the website will be provided to you in writing if you request it. The Travis County Tax Assessor-Collector may be contacted by mail at 5501 Airport Blvd, Austin, Texas 78751, or by telephone at 512-854-9473.

Website Information for Property Taxes

Property Address: 123 Sycamore Lane
 Legal Description: Lot 18 Block C Frosty Acres Sec 2
 Property Identification ID: 624387
 Market Value: \$280,000

Jurisdiction	Taxable Value	"No New Revenue" Tax Rate (per \$100 of value)	Proposed Tax Rate	Tax on Property at "No New Revenue" Tax Rate	Tax on Property at Proposed Tax Rate	Proposed Tax Increase	Time and Date of Public Hearing on Tax Rate	Location of Public Hearing
<u>County</u>	\$277,000	\$0.38	\$0.40	\$1,052.60	\$1,108.00	\$55.40	8:00 p.m. Aug 15, 2017	211 Main St. Smith City
<u>School District</u> ¹	\$255,000	\$1.38	\$1.38	\$3,519.00	\$3,519.00	\$0.00	6:00 p.m. Aug 1, 2017	457 Red Rock Ln. Green City
<u>City</u>	\$280,000	\$0.47	\$0.52	\$1,316.00	\$1,455.60	\$145.60	2:00 p.m. Aug 18, 2017	477 Sunny Dr. Smith City
<u>Junior College District</u>	\$280,000	\$0.05	\$0.05	\$140.00	\$140.00	\$0.00	6:00 p.m. Aug 16, 2017	100 Travis St. Travis City
<u>Special District #1</u>	\$280,000	\$0.08	\$0.08	\$224.00	\$224.00	\$0.00	4:00 p.m. Aug 18, 2017	300 Calvert Rd. Smith City
Total				\$6,251.60	\$6,452.60	\$201.00		

¹ The school district "no new revenue tax rate" is one which would generate the same amount of state aid and revenue under current school finance formulas as in the previous year.

Note: Clicking on the name of the jurisdiction will launch a web page with the following information for that jurisdiction:

- Members of the Governing Board
- Contact Information for Each Member
- Historical Information for the Jurisdiction on:
 - General Revenue Spending
 - Property Taxes Collected and Property Tax Rates for
 - Maintenance and Operations
 - Debt Service



Constitutional Requirements

Article VIII, Section 21 (c):

(c) The legislature by general law shall require that, subject to reasonable exceptions, a property owner be given notice of a revaluation of his property and a reasonable estimate of the amount of taxes that would be imposed on his property if the total amount of property taxes for the subdivision were not increased according to any law enacted pursuant to Subsection (a) of this section. The notice must be given before the procedures in Subsection (a) are instituted.

Real-Time Tax Notices

- **Delivery of annual notices to all property owners in July by the tax notice officer of each appraisal district, instead of estimates of taxes based on prior year tax rates in April with notices of appraised value**
- **Maintenance of a county-wide tax rate information website by each appraisal district, or if no access to a computer, contact information for an assessor to provide paper copies of tax information**
- **Real-time tax information based on the certified value for each owner's property for that year, no-new-revenue and proposed tax rates, amount of taxes to be imposed, and date, time, and location of public meetings to set tax rates for all taxing units**

Real-Time Tax Website

- **Searchable by name and property address**
- **Lists the proposed and “no-new-revenue” tax rates for all taxing units in which the owner’s property is located**
- **Informs each owner about the taxes that will be imposed on his or her property based on proposed tax rates for all taxing units; also states the amount of taxes that would be imposed if the “no-new-revenue” rate was adopted**
- **Provides e-mail addresses to provide comments to taxing unit governing bodies about the proposed tax rates and links to taxing units’ Internet websites**
- **Includes the date, time, and location of each public hearing and public meeting to adopt tax rates, as well as copies of tax rate calculation worksheet forms**

Taxing Unit Website Information

- **Requires every taxing unit to maintain an Internet website or have access to one**
- **Must post names of members of governing bodies and provide contact information**
- **Provides links to the taxing unit's budget, tax rate history, and most recent financial audit**
- **Lists current year tax rate proposals for M&O and debt service separately**

Comptroller Requirements

- **Prescribe tax rate calculation forms for no-new-revenue and rollback tax rates for cities, counties, and special districts**
- **Maintain updated lists of tax rates for all taxing units**
- **Adopt rules prescribing the form of the real-time tax notice and the format and delivery of the notice**
- **Prescribe the format for taxing units to post or cause to be posted on their Internet websites tax rate information**
- **Work with the Property Tax Administration Advisory Board, appointed by the Comptroller, regarding state administration of property taxation and oversight of appraisal districts**

Other Tax Rate Setting Improvements

- **Comptroller-prescribed tax rate calculation forms required to be used, certified as true and correct, and included in the tax rate information database**
- **Public hearings on a proposed rate not allowed by governing bodies of cities, counties, and special districts until 7 days after the real-time tax notice is delivered and the tax rate information is available on-line; also no tax rate adoption until completed**
- **Injunctive relief for taxpayers strengthened**

Appraisal Review Board Special Panels

Constitutional Requirements

Article VIII, Section 18(c):

(c) The Legislature, by general law, shall provide for a single board of equalization for each appraisal entity consisting of qualified persons residing within the territory appraised by that entity. The Legislature, by general law, may authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations. Members of a board of equalization may not be elected officials of a county or of the governing body of a taxing unit.

Special Appraisal Review Board Panels

Eligibility requirements of special panel members:

- hold a law degree
- hold a master of business administration degree
- be licensed as a certified public accountant
- be an accredited senior appraiser
- possess an MAI designation from the Appraisal Institute
- possess a certified assessment evaluator designation from the International Association of Assessing Officers
- have ten years of experience as a tax appraiser or consultant or
- be licensed as a real estate broker or sales agent

If additional panelists are required, the chair of the appraisal review board may appoint persons with bachelor's degrees in any field to serve on special panels.

Special Appraisal Review Board Panels

- Special panels are only created in counties with populations of 1 million or more.
- Special panels shall hear protests concerning commercial real and personal property, real and personal property of utilities, industrial and manufacturing real and personal property, and multi-family real property valued at \$50 million or more, but only if the owners of these property types request a protest hearing be heard by a special panel.
- Special panels may also conduct other hearings if assigned by the chair of the appraisal review board.
- Panels make recommendations to the full appraisal review board, just as other three-person panels do.
- Determinations may be appealed to district court.



Debbie Cartwright

dcartwright@ttara.org

512-472-8838

www.ttara.org



/txtaxpayers



/txtaxpayers



@txtaxpayers

