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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: February 23, 2021

Subject: House Bill No. 2272

Summary

House Bill No. 2272 provides for the escrowing of certain taxes paid under protest and providing notice by the county appraiser to other taxing entities.

Section 1 – The county appraiser is required to provide the county clerk by June 1 the certified list of all real properties that are protesting the valuation or assessment and appraised greater than \$40,000 and seeking an exemption from property taxes. The clerk shall provide the list to each taxing jurisdiction potentially impacted.

Section 2 – The county treasurer is required to provide before January 10 to each taxing jurisdiction a certified list of all real properties that have tax dollars escrowed.

Section 3 – The county treasurer shall place in a trust account in escrow and shall not distribute the portion of taxes exceeding the prior year's taxes until final appeal if the amount of tax on: (1) residential property exceeds the prior year by \$500 or more; or (2) commercial property exceeds the prior year by \$5,000 or more.

The escrow provision does not apply to newly constructed structures unless the appraisal exceeds the building permit enumerated costs by 115%.