

BILL ANALYSIS

S.B. 449
By: Creighton
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been suggested that certain provisions of the Tax Code set to go into effect on January 1, 2020, allowing judicial preference to be given to the testimony of an appraisal district employee as to the value of real property in certain property tax appeals put taxpayers at a disadvantage. S.B. 449 seeks to repeal these provisions before they can take effect.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 449 repeals Section 9, Chapter 481 (S.B. 1760), Acts of the 84th Legislature, Regular Session, 2015, which, effective January 1, 2020, authorizes a district court to give preference in an appeal of a potentially excessive or unequal appraisal to an appraisal district employee who testifies as to the value of real property and who is a licensed or certified appraiser, registered as a temporary out-of-state appraiser, or acting as an appraiser trainee under a supervisory appraiser's supervision.

EFFECTIVE DATE

September 1, 2019.