

BILL ANALYSIS

S.B. 956
By: Bettencourt
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been suggested that business personal property can be difficult to locate and complicated to value. Because property tax rendition statements are due during one of the busiest times of the year for tax preparers, mistakes can occur. Acknowledging that fact, S.B. 956 seeks to provide for the appraisal roll or related appraisal records to be changed to correct an inaccuracy in appraised value that is the result of an error or omission in a rendition statement.

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. 956 amends the Tax Code to authorize an appraisal review board (ARB), on motion of the chief appraiser or of a property owner, to direct by written order changes in the appraisal roll or related appraisal records for the current tax year and for either of the two preceding tax years to correct an inaccuracy in the appraised value of the owner's tangible personal property that is the result of an error or omission in a rendition statement or property report for the applicable tax year. The bill prohibits the roll from being changed for any tax year in which:

- the property owner failed to file the rendition statement or property report before the filing deadline and was assessed a penalty for a delinquent report;
- the property was the subject of a protest brought by the property owner, a hearing on the protest was conducted in which the owner offered evidence or argument, and the ARB made a determination of the protest on the merits;
- the property was the subject of a previous motion to correct the appraisal roll filed by the property owner and the chief appraiser and the owner agreed to the correction, the ARB determined the motion, or the ARB determined that the owner forfeited the right to a final determination of the motion for failing to comply with certain prepayment requirements; or
- the property's appraised value was established as a result of a written agreement between the property owner or the owner's agent and the appraisal district.

S.B. 956 entitles a party bringing such a motion, on request, to a hearing on and a determination of the motion by the ARB if the chief appraiser and the property owner do not agree to the correction before the 15th day after the date the motion is filed. The bill requires a hearing on

such a motion to be conducted in the manner provided for a taxpayer protest.

EFFECTIVE DATE

September 1, 2019.