

BILL ANALYSIS

S.B. 1919
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The COVID-19 pandemic has shown the utility of videoconferencing options when in-person meetings are not feasible and has illustrated the need to ensure that these options are available to those interfacing with government. Current law does not provide for an appraisal review board (ARB) to conduct a taxpayer protest hearing by videoconference, which has made it difficult for a property owner protesting their appraisal to safely attend a hearing during the pandemic. S.B. 1919 seeks to address this issue by providing for the conducting of such a hearing by certain ARBs by videoconference in order to increase property owner access to their ARB and provide for a fairer appraisal process.

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. 1919 amends the Tax Code to expand the scope of provisions providing for the conducting of a taxpayer protest hearing by an appraisal review board (ARB) by telephone conference call to also provide for the conducting of such a hearing by an ARB by videoconference, as specified by the property owner at the owner's election. The bill makes related changes, including requiring an ARB to provide an Internet location or uniform resource locator (URL) address for the property owner to use to participate in the hearing that is to be conducted by videoconference. The bill establishes that an ARB is not required to conduct a hearing by videoconference if the ARB is established for a county with a population of less than 100,000 and the ARB lacks the technological capability to conduct a videoconference.

EFFECTIVE DATE

September 1, 2021.