

BILL ANALYSIS

Senate Research Center

C.S.S.B. 1014
By: Patterson
Intergovernmental Relations
3-30-97
Committee Report (Substituted)

DIGEST

Currently, Section 1.111, Tax Code, specifies how a property owner or other person authorized to act on behalf of a property owner may designate an agent to act on the property owner's behalf in property tax matters. This statute does not address when the designation must have been made for the appraisal review board to accept and consider protests and correct motions submitted by the designated agent. There is no requirement that an agency authorization be provided to an appraisal district prior to the filing of a protest or correction motion on a property owner's behalf. Most appraisal districts and appraisal review boards accept agency authorizations if filed at or before the hearings on the protests or motions. If an authorization is not filed by that time, the protest or motion is routinely denied by the appraisal review board. C.S.S.B. 1014 would require an appraisal review board to accept and consider a motion or protest filed by an agent of a property owner if an agency authorization is filed at or before the hearing on the motion or protest.

PURPOSE

As proposed, C.S.S.B. 1014 outlines provisions regarding the representation of a property owner by an agent in a property tax matter.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1.111, Tax Code, by adding Subsection (i), to require an appraisal review board to accept and consider a motion or protest filed by an agent of a property owner if an agency authorization is filed at or before the hearing on the motion or protest.

SECTION 2. Effective date: September 1, 1997.

SECTION 3. Emergency clause.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Section 1.111, Tax Code, to delete proposed Subsection (i) and add a new proposed Subsection (i) regarding a requirement for an appraisal review board.