

BILL ANALYSIS

Senate Research Center

S.B. 1015
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Intergovernmental Relations
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As Filed

DIGEST

Currently, the chief appraiser is authorized to change the appraisal roll at any time to correct certain information that does not affect the amount of tax liability, while information that affects tax liability is required to be reviewed by the appraisal review board. It is unclear, however, in some districts whether a hearing is required for an appraisal board to take action to correct certain information. This bill authorizes an appraisal review board to correct errors that affect certain errors affecting tax liability.

PURPOSE

As proposed, S.B. 1015 authorizes an appraisal review board to correct errors that affect certain errors affecting tax liability.

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 25.25, Tax Code, to provide that a party bringing a motion under Subsection (c) or (d) is entitled to a hearing on and a determination of the motion by the appraisal review board. Authorizes a motion to be filed under Subsection (c) regardless of whether the owner of the property protested under Chapter 41 an action relating to the value of the property that is the subject of the motion, for a tax year to which the motion relates. Requires the hearing on a motion under Subsection (c) or (d) to be conducted in the manner provided by Chapter 41C. Authorizes a person, including a person other than an agent designated under Section 1.111, to file a motion under this section on behalf of the property owner. Makes nonsubstantive changes.

SECTION 2. Amends Section 42.01, Tax Code, as follows:

Sec. 42.01. RIGHT OF APPEAL BY PROPERTY OWNER. Provides that a property owner is entitled to appeal an order of the appraisal review board making a determination of the appraisal review board on a motion filed under Section 25.25, among other determinations. Deletes a provision entitling a property owner to an appeal based on an order of the comptroller. Makes conforming and nonsubstantive changes.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: September 1, 1997.

SECTION 5. Emergency clause.