

## **BILL ANALYSIS**

Senate Research Center

S.B. 1613  
By: Harris  
State Affairs  
4-6-97  
As Filed

### **DIGEST**

Currently, the standards involved in the administration of property taxation need general clarification when dealing with districts established for counties with a population of more than one million. This bill provides certain administrative policies relating to these districts and the appointment of appraisal review board members.

### **PURPOSE**

As proposed, S.B. 1613 sets forth the procedure for the administration of property taxation.

### **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 1.07, Tax Code, by amending Subsection (a) and adding Subsection (d), to require a notice required by Section 11.45(d), 23.44(d), 23.57(d), 23.79(d), 23.85(d), 25.23(c), 25.25(e), or 41.11, to be sent by certified mail. Makes a conforming change.

SECTION 2. Amends Section 6.41, Tax Code, by amending Subsection (b) and adding Subsections (g) and (h), to require an appraisal review board (board) in an appraisal district established for a county with a population of more than one million, rather than at least one million, to consist of a number of members to be determined by the county commissioners court of that county as provided by Subsection (g). Requires the county judge to appoint an equal number of board members in certain districts. Requires the county judge to designate the chairperson of the review board. Provides that an appraisal review board member appointed by a member of the commissioners court is entitled to a per diem set under certain conditions and to actual and necessary expenses to be reimbursed by the court based on expense vouchers submitted to the commissioners court.

SECTION 3. Amends Chapter 6C, Tax Code, by adding Section 6.414, as follows:

Sec. 6.414. BOARD MEMBER REQUIREMENTS FOR INSTRUCTION. Provides that no appraisal review board appointee in a certain county may assume the duties of a board member before performing certain actions.

SECTION 4. Amends Section 22.23(a), Tax Code, to require rendition statements and property reports to be delivered to the chief appraiser not later than April 15, rather than before April 15. Makes a nonsubstantive change.

SECTION 5. Amends Section 41.01, Tax Code, to require the appraisal review board in a certain county to consult with the board's legal counsel in a specific manner. Prohibits the board from reviewing or rejecting an agreement between a property owner or the owner's agency and the chief appraiser under Section 1.111(e), Tax Code.

SECTION 6. Amends Section 41.45, Tax Code, by adding Subsections (g) and (h), to require the board to postpone the hearing to a later date under certain conditions. Requires the chief appraiser and the property owner or the owner's agent to each provide the other with a copy of any written

material that the person intends to offer or submit to the appraisal review board at the hearing.

SECTION 7. Amends Section 41.47(a), Tax Code, to require the board to consult the board's legal counsel before making in the determination, under certain conditions.

SECTION 8. Amends Section 42.06, Tax Code, to provide that a property owner is not required to file a notice of appeal under this section. Deletes existing Subsection (b) relating to a property owner's appeal and failure to comply. Makes conforming changes.

SECTION 9. Amends Section 42.43(b), Tax Code, to delete text defining an annual rate that is equal to the auction average rate quoted on a bank discount basis for a certain time period.

SECTION 10. Makes application of this Act prospective.

SECTION 11. (a) Makes application of this Act prospective.

(b) Requires all terms of appraisal review board members of an appraisal district established for a certain county to expire in January 1, 1998. Requires new board members to be appointed in a manner provided under Section 6.41, Tax Code. Requires initial members appointed under Section 6.41, Tax Code, to draw lots to determine when certain members will retire on certain dates.

SECTION 12. (a) Effective date: September 1, 1997.

(b) and (c) Makes application of this Act prospective.

SECTION 13. Emergency clause.