

## **BILL ANALYSIS**

Senate Research Center

S.B. 1866  
By: Wentworth  
Intergovernmental Relations  
4-8-97  
As Filed

### **DIGEST**

Currently, property tax calendar deadlines provide taxing entities only 35 working days between the earliest protest deadline and certification of the taxing entities' appraised values. For a timely certification, no more than 5 percent of the value under protest may remain unresolved. School districts have only 27 working days from the appraisal district certification date to the beginning of the school district fiscal year. Cities have approximately two weeks from the certification date to submit their proposed budgets for corrections to the certified values and to comply with requirements. S.B. 1866 would give appraisal districts more time to resolve protests and to prepare a more accurately valued certified tax roll.

### **PURPOSE**

As proposed, S.B. 1866 outlines provisions regarding changes in the property tax calendar.

### **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 Sections 11.43(d) and (g), Tax Code, to require a person required to claim an exemption to file a completed application before April, rather than May. Makes a conforming change.

SECTION 2. Amends Section 22.23, Tax Code, to require rendition statements and property reports to be delivered to the chief appraiser after January 1 and before March 15, rather than April 15, except as provided by Section 22.02 of this code. Deletes text requiring the chief appraiser to extend the filing deadline until April 30. Makes a conforming change.

SECTION 3. Amends Section 23.20, Tax Code, to make a conforming change.

SECTION 4. Amends Section 23.43(b), Tax Code, to make a conforming change.

SECTION 5. Amends Section 23.54(d), Tax Code, to make a conforming change.

SECTION 6. Amends Section 23.75(d), Tax Code, to make a conforming change.

SECTION 7. Amends Sections 23.84(b) and (d), Tax Code, to make conforming changes.

SECTION 8. Amends Sections 23.94(b) and (d), Tax Code, to make conforming changes.

SECTION 9. Amends Section 24.32(e), Tax Code, to make a conforming change.

SECTION 10. Amends Section 24.35(b), Tax Code, to require review and protests of appraisals of railroad rolling stock to be completed by June 25, rather than July 1, or as soon thereafter as practicable and for that reason shall be given priority.

SECTION 11. Amends Section 25.08(c), Tax Code, to make a conforming change.

- SECTION 12. Amends Section 25.09(b), Tax Code, make a conforming change.
- SECTION 13. Amends Section 25.10(c), Tax Code, to make a conforming change.
- SECTION 14. Amends Section 25.11(b), Tax Code, to make a conforming change.
- SECTION 15. Amends Section 25.12(b), tax Code, to make a conforming change.
- SECTION 16. Amends Section 25.12(c), Tax Code, as added by Chapter 796, Acts of the 71st Legislature, Regular Session, 1989, to make a conforming change.
- SECTION 17. Amends Section 25.22(a), Tax Code, to require the chief appraiser to submit the appraisal records to the appraisal review board by April 1, rather than May 15.
- SECTION 18. Amends Section 26.01(a), Tax Code, to require the chief appraiser to prepare and certify that part of the appraisal roll for the district that lists the property taxable by the unit by July 1, rather than July 25.
- SECTION 19. Amends Section 41.04, Tax Code, to provide that the appraisal review board is not required to hear or determine a challenge unless the taxing unit initiating the challenge files a petition with the board before April 15, rather than June 1 or within 15 days after the date that the appraisal records are submitted to the appraisal review board, whichever is later.
- SECTION 20. Amends Section 41.12(a), Tax Code, to set forth duties required for the appraisal review board by June 25, rather than July 20.
- SECTION 21. Amends Section 41.44(a), Tax Code, to make a conforming change.
- SECTION 22. Amends Section 41.70(a), Tax Code, to make conforming changes.
- SECTION 23. Emergency clause.  
Effective date: 90 days after adjournment.