

BILL ANALYSIS

Senate Research Center

C.S.S.B. 1866
By: Wentworth
Intergovernmental Relations
5-16-97
Committee Report (Substituted)

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

RULEMAKING AUTHORITY

Rulemaking authority is granted to the chief appraiser under SECTION 10 (Section 23.94, Tax Code) and the comptroller under SECTION 25 (Section 41.70, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Chapter 6, Tax Code, by adding Section 6.032, as follows:

Sec. 6.032. Sets forth provisions and requirements regarding the adoption of an alternate tax calendar. Provides that to be effective a resolution providing for the rescission must be adopted by the governing body and filed with the chief appraiser before October 1 of the year before the rescission is to take effect. Provides that the chief appraiser by October 10 will notify all taxing units participating in the district that the rescission will become effective January 1.

SECTION 2. Amends Section 11.13, Tax Code, by adding Section (n)-1, to provide that this subsection applies to a taxing entity that has adopted the alternative tax calendar under Section 6.032 of this code. Outlines provisions regarding an exemption from taxation.

SECTION 3. Amends Section 11.43, Tax Code, by adding Subsections (d)-1 and (g)-1, to set forth requirements for a person required to claim an exemption and a person who receives an exemption. Makes a conforming change.

SECTION 4. Amends Section 22.23, Tax Code, by adding Subsections (a)-1 and (b)-1, to set forth requirements and provisions regarding rendition statements and property reports. Makes a conforming change.

SECTION 5. Amends Section 23.20, Tax Code, by adding Subsection (c)-1, to outline provisions regarding the effectiveness of a waiver under this section. Makes a conforming change.

SECTION 6. Amends Section 23.43, Tax Code, by adding Subsection (b)-1, to set forth requirements regarding filing an application for a claim. Makes a conforming change.

SECTION 7. Amends Section 23.54, Tax Code, by adding Subsection (d)-1, to require the form to be filed before April 1. Authorizes the chief appraiser to extend the filing deadline for not more than 60 days for good cause. Makes a conforming change.

SECTION 8. Amends Section 23.75, Tax Code, by adding Subsection (d)-1, to make a conforming change.

SECTION 9. Amends Section 23.84, Tax Code, by adding Subsections (b)-1 and (d)-1, to set forth requirements regarding filing a completed application form. Requires a person whose land is allowed appraisal under this subchapter to notify the appraisal office in writing before April 1 after the eligibility of the land under this subchapter ends. Makes conforming changes.

SECTION 10. Amends Section 23.94, Tax Code, by adding Subsections (b)-1 and (d)-1, to require a person whose property is allowed appraisal under this subchapter to notify the appraisal office in writing before April 1 after eligibility of the property under this subchapter ends. Makes conforming changes.

SECTION 11. Amends Section 24.32, Tax Code, by adding Subsection (e)-1, to authorize the chief appraiser to extend the filing deadline, by written order, for a single period not to exceed 15 days. Makes conforming changes.

SECTION 12. Amends Section 24.35, Tax Code, by adding Subsection (b)-1, to require reviews and protests of appraisals of railroad rolling stock to be completed by June 25 or as soon thereafter as practicable and for that reason shall be given priority. Makes a conforming change.

SECTION 13. Amends Section 25.08, Tax Code, by adding Subsection (c)-1, to set forth requirements regarding the separate listing of the land and improvement and separate taxation. Makes a conforming changes.

SECTION 14. Amends Section 25.09, Tax Code, by adding Subsection (b)-1, to set forth requirements and provisions regarding property owned by a planned unit development association. Makes conforming changes.

SECTION 15. Amends Section 25.10, Tax Code, by adding Subsection (c)-1, to set forth requirements regarding the separate listing of land and timber and separate taxation. Makes a conforming change.

SECTION 16. Amends Section 25.11, Tax Code, by adding Subsection (b)-1, to set forth requirements and provisions regarding the separate listing of undivided interest in a property. Makes a conforming change.

SECTION 17. Amends Section 25.12, Tax Code, by adding Subsection (b)-1, to set forth requirements and provisions regarding the joint listing of separate interests in minerals in place. Makes a conforming change.

SECTION 18. Amends Section 25.12, Tax Code, as added by Chapter 796, Acts of the 71st Legislature, Regular Session, 1989, by adding Subsection (c)-1, to set forth requirements and provisions regarding joint taxation. Makes a conforming change.

SECTION 19. Amens Section 25.22, Tax Code, by adding Subsection (a)-1, to set forth requirements and provisions regarding the submitting of appraisal records. Makes a conforming change.

SECTION 20. Amends Section 26.01, Tax Code, by adding Subsection (a)-1, to set forth requirements regarding the preparation and certification for certain taxing units. Makes a conforming change.

SECTION 21. Amends Section 26.12, Tax Code, by adding Subsections (a)-1, (b)-1, (d)-1, and (e)-1, to set forth provisions regarding the preparation and delivery of an appraisal roll and the

imposition of taxes. Manes conforming changes.

SECTION 22. Amens Chapter 41, Tax Code, by adding Subsection 41.041, as follows:

Sec. 41.041. CHALLENGE PETITION FOR ENTITIES ADOPTING ALTERNATIVE TAX CALENDAR. Outlines provisions regarding a challenge petition for entities adopting an alternative tax calendar.

SECTION 23. Amends Section 41.12, Tax Code, by adding Subsection (a)-1, to set forth requirements for the appraisal review board by June 25.

SECTION 24. Amends Section 41.44, Tax Code, by adding Subsection (a)-1, to set forth instances in which the property owner initiating a protest must file a written notice of the protest with the appraisal review board having authority to hear the matter protested, except as provided by Subsections (b) and (c), to be entitled to a hearing and determination of a protest. Makes a conforming change.

SECTION 25. Amends Section 41.70, Tax Code, by adding Subsection (a)-1, to set forth requirements regarding publishing a notice of the manner of protest under this chapter. Make a conforming change.

SECTION 26. Emergency clause.
Effective date: 90 days after adjournment.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Section 6.032, regarding taxing units.

SECTION 2.

Amends Section 11.13, Tax Code, by adding Subsection (n)-1, regarding alternative tax calendar.

SECTION 3.

Amends Section 11.43, Tax Code, by adding Subsections (d)-1 and (g)-1, regarding a taxing entity.

SECTION 4.

Amends Section 22.43, Tax Code, by adding Subsections (a)-1 and (b)-1, regarding filing a rendition statement or property report.

SECTION 5.

Amends Section 23.20, Tax Code, by adding Subsection (c)-1, regarding effectiveness of a waiver.

SECTION 6.

Amends Section 23.43, Tax Code, by adding Subsection (b)-1, regarding an application form.

SECTION 7.

Amends Section 23.54, Tax Code, by adding Subsection (d)-1, regarding the filing of an application form.

SECTION 8.

Amends Section 23.75, Tax Code, by adding Subsection (d)-1, to make conforming changes.

SECTION 9.

Amends Section 23.84, Tax Code, by adding Subsections (b)-1 and (d)-1, regarding an application form.

SECTION 10.

Amends Section 23.94, Tax Code, by adding Subsections (b)-1 and (d)-1, to make conforming changes.

SECTION 11.

Amends Section 24.32, Tax Code, by adding Subsection (e)-1, to make a conforming change.

SECTION 12.

Amends Section 24.35, Tax Code, by adding Subsection (b)-1, to make a conforming change.

SECTION 13.

Amends Section 25.08, Tax Code, by adding Subsection (c)-1, regarding separate listing of land and improvement.

SECTION 14.

Amends Section 25.09, Tax Code, by adding Subsection (b)-1, regarding property.

SECTION 15.

Amends Section 25.10, Tax Code, by adding Subsection (c)-1, regarding the separation of timber and land.

SECTION 16.

Amends Section 25.11, Tax Code, by adding Subsection (b)-1, regarding undivided interest.

SECTION 17.

Amends Section 25.12, Tax Code, by adding Subsection (b)-1, regarding minerals in place.

SECTION 18.

Amends Section 25.12, Tax Code, by adding Subsection (c)-1, regarding joint taxation.

SECTION 19.

Amends Section 25.22, Tax Code, by adding Subsection (a)-1, regarding appraisal records.

SECTION 20.

Amends Section 26.01, Tax Code, by adding Subsection (a)-1, regarding requirements for the chief appraiser.

SECTION 21.

Amends Section 26.12, Tax Code, by adding Subsections (a)-1, (d)-1, and (e)-1, regarding taxing units.

SECTION 22.

Amends Section 41, Tax Code, by adding Section 41.041, regarding a certain challenge petition.

SECTION 23.

Amends Section 41.12, Tax Code, regarding requirements for the appraisal review board.

SECTION 24.

Amends Section 41.44, Tax Code, by adding Subsection (a)-1, regarding the hearing of a protest.

SECTION 25.

Amends Section 41.70, Tax Code, by adding Subsection (a)-1, regarding notice of the manner of a protest.

SECTION 26.

Redesignated from SECTION 23, providing emergency clause and effective date.