

## **BILL ANALYSIS**

Senate Research Center

S.B. 93  
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As Filed

### **DIGEST**

Currently, the chief appraiser for each appraisal district is not required to inform the citizens of the district about their right to protest the value assigned to their property before the appraisal review board. S.B. 93 allows for the publication of a notice regarding the rules of protesting an appraisal of their property.

### **PURPOSE**

As proposed, S.B. 93 requires the chief appraiser of each appraisal district to provide notice to property owners of the right to protest 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 41.41, Tax Code, by adding Subsection (b) to require the chief appraiser, each year, to publicize in a manner reasonably designed to notify all residents of the district the provisions of this section and the method by which a property owner may protest an action before the appraisal review board. Makes a conforming change.

SECTION 2. Effective date: January 1, 1998.

SECTION 3. Emergency clause.