

## **BILL ANALYSIS**

Senate Research Center  
76R8921 JD-F

S.B. 1401  
By: Nixon  
Intergovernmental Relations  
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As Filed

### **DIGEST**

Currently, Texas law prohibits taxpayers on the administrative or appraisal review board level from making an effective inequality of appraisal argument, under Chapter 41, Tax Code. Under the 75th Legislature, statutory language was added to Chapter 42, Tax Code, to allow taxpayers to assert an inequality of appraisal argument at the district court level. S.B. 1401 would allow taxpayers to make the same inequality of appraisal argument before an appraisal review board that they can make before a district court.

### **PURPOSE**

As proposed, S.B. 1401 allows taxpayers to make the same inequality of appraisal argument before an appraisal review board and district court.

### **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 41.43, Tax Code, by adding Subsection (d), to require a protest on the ground of unequal appraisal of property to be determined in favor of the protesting party, unless the appraisal district establishes that the appraised value of the property does not exceed the median appraised value of a reasonable number of comparable properties appropriately adjusted.

SECTION 2. Provides that Section 41.43(d), Tax Code, as added by this Act, applies to a protest that is pending under Chapter 41 of that code on the effective date of this Act or that is initiated on or after that date.

SECTION 3. Emergency clause.  
Effective date: upon passage.