

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 1469
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Intergovernmental Relations
3/25/1999
Committee Report (Substituted)

DIGEST

Currently, under Texas law, a property owner is entitled to file a protest if the chief appraisers choose to use the average of appraisals from two or more appraisal districts for a property located in two or more appraisal districts. However, current law is silent on whether a property owner has the right to protest when the chief appraisers reach an agreement regarding the property's value; and on deadlines for entering a protest determined value on the appraisal roll. This bill would clarify that a property owner has the right to protest a property value, even when the value was determined by agreement of the chief appraisers of the appraisal districts, and would specify the applicable deadlines for placing protest determined values on the appraisal roll.

PURPOSE

As proposed, C.S.S.B. 1469 clarifies that a property owner has the right to protest a property value even when the value was determined by agreement of the chief appraisers of the appraisal districts, and specifies the applicable deadlines for placing protest determined values on the appraisal roll.

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 6.025, Tax Code, by amending Subsection (f) and adding Subsection (g) and (h), to provide that the owner of property appraised by more than one appraisal district, rather than the owner of property for which the appraised value is determined under Subsection (e), is entitled to file a protest in relation to the property with the appraisal review board of any appraisal district by which the property is appraised, rather than in which the property is located. Requires the chief appraiser of every appraisal district by which the property is appraised to enter that appraised value of the property on the appraisal records of the appraisal district and on the appraisal roll, if the appraisal roll has been prepared, if the appraisal review board or a court on appeal of the protest determines a different appraised value for the property pursuant to the protest or appeal. Requires the chief appraiser to make each entry required by this subsection before the 20th day after receiving a certified copy of the order of the appraisal review board or court judgment, as applicable. Requires the chief appraiser to certify the change to the taxing unit's appraisal roll to the unit by a certain date, if the chief appraiser has certified an appraisal roll to a taxing unit that imposes taxes on the property. Provides that if a property owner and a chief appraiser have entered into a written agreement pursuant to Section 1.111 relating to a property, Subsection (f) does not apply to the extent compliance with Subsection (f) changes the terms of the written agreement. Authorizes the chief appraiser to appeal the appraisal review board's order in the same manner and under the same conditions as other appeals by chief appraisers of appraisal review board orders, except that venue for the appeal is in the county in which the board that issued the order is located and the period for filing the appeal begins on the date the chief appraiser receives a certified copy of the order, if a chief appraiser disagrees with the order of an appraisal review board for another appraisal district and Subsection (f) requires the chief appraiser to enter the determined value on the appraisal records or the appraisal roll. Makes conforming changes.

SECTION 2. Amends Section 26.15(b), Tax Code, to make conforming changes.

SECTION 3. Effective date: January 1, 2000.
Makes application of this Act prospective.

SECTION 4. Emergency clause.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Section 6.025, Tax Code, by amending Subsection (f) and adding Subsections (g) and (h), to require the chief appraiser to make each required entry before the 20th day, rather than the 16th day, after the date the chief appraiser receives a certified copy of the order of the appraisal review board or the court judgment. Provides that if a property owner and a chief appraiser have entered into a written agreement pursuant to Section 1.111 relating to a property, Subsection (f) does not apply to the extent compliance with Subsection (f) changes the terms of the written agreement. Authorizes the chief appraiser to appeal the appraisal review board's order in the same manner and under the same conditions as other appeals by chief appraisers of appraisal review board orders, except that venue for the appeal is in the county in which the board that issued the order is located and the period for filing the appeal begins on the date the chief appraiser receives a certified copy of the order, if a chief appraiser disagrees with the order of an appraisal review board for another appraisal district and Subsection (f) requires the chief appraiser to enter the determined value on the appraisal records or the appraisal roll.