

## BILL ANALYSIS

Senate Research Center

S.B. 1095  
By: Carona  
Intergovernmental Relations  
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### DIGEST AND PURPOSE

Currently, no property tax is levied at the state level; however, the laws governing the operation and administration of such a tax are made at the state level to ensure consistency and uniformity. As proposed, S.B. 1095 streamlines the state operation and administration of property taxes.

### RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 5.101(b), Tax Code, to require the technical advisory committee to meet as often as necessary to perform its duties. Deletes text requiring a meeting not less often than semi-annually.

SECTION 2. Amends Chapter 24B, Tax Code, by adding Section 24.41, as follows:

Sec. 24.41. SUPPLEMENTAL RECORDS. Requires the chief appraiser, immediately upon discovering that the certification to the comptroller required by Section 24.36 is incomplete or incorrect, to certify corrected records to the comptroller. Requires the comptroller, as soon as is practicable after receiving a corrected certification, to certify to the county assessor-collector for each affected county the information required by Section 24.38.

SECTION 3. Amends Section 25.195, Tax Code, by amending Subsection (a) and adding Subsection (c), as follows:

(a) Entitles a property owner or owner's agent to inspect and copy the appraisal records relating to the property together with certain other information held by the chief appraiser or required by Section 25.01(c) to be available to the chief appraiser after certain records have been submitted to the appraisal review board.

(c) Entitles a property owner or owner's agent whose property is appraised by a private appraisal firm under an appraisal district contract to inspect and copy, at the firm's office, all information the firm considers in appraising the property, including the appraisal demonstrating the approaches to value used and calculations made and personal notes, correspondence, working papers, and thought processes. Requires the firm to make the information available for inspection and copying within 15 days after the date the owner or agent delivers a written request to inspect the information, unless the owner or agent agrees in writing to a later date. Prohibits an appraisal review board, if a property owner or agent states under oath in a certain document that an appraisal firm has not allowed inspection and copying of information as required by this subsection, from holding a hearing concerning the merits of any claim relating to the property and from approving the appraisal records relating to the property until it has determined in a hearing that the appraisal firm has allowed inspection and copying as required

by this subsection or the owner or agent has withdrawn the protest or motion that initiated the proceeding.

SECTION 4. Amends Section 312.005(a), Tax Code, to require each appraisal district in which a participating taxing unit has designated a reinvestment zone or has executed a tax abatement agreement under this chapter to deliver to the comptroller before July 1, rather than April 1, of the year following the year in which the zone is designated or the agreement is executed a report providing certain information. Makes a conforming change.

SECTION [4]. Effective date: September 1, 2001.