

BILL ANALYSIS

Senate Research Center
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S.B. 1816
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DIGEST AND PURPOSE

Currently, inaccuracies can occur in tax calculations because of delays in the certification of properties that are not yet certified but not under protest, a situation which can be attributed to a high turnover rate of a large number of parcels of land. The result of such inaccuracies can be a distorted tax structure which allows for the under-collection of taxes. As proposed, S.B. 1816 addresses the inconsistency by amending the Tax Code to add to the computation of total taxable value the estimated value of properties that were taxable in a previous year, but not yet certified in the current year, and also not under protest.

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 26.01, Tax Code, by amending Subsection (d) and adding Subsection (e), as follows:

(d) Requires the chief appraiser to prepare and certify to the assessor for each taxing unit a list of those properties of which the chief appraiser has knowledge that are reasonably likely to be taxable by that unit but are not included on the appraisal roll certified to the assessor or included on the listing certified to the assessor under this section. Requires the chief appraiser to include on the list for each property the market value, appraised value, and taxable value as determined by the appraisal district for the preceding year and a reasonable estimate of the market value, appraised value, and taxable value for the current year. Requires the assessor for each taxing unit, until the property is added to the appraisal roll, to include each property on the list in the calculations prescribed by Sections 26.04 and 26.041, and for that purpose to use the lower market value, appraised value, or taxable value, as appropriate, included on the list for the property.

(e) Redesignated from Subsection (d) with no changes in text.

SECTION 2. Effective date: January 1, 2002.
Makes application of this Act prospective.