

## **BILL ANALYSIS**

Senate Research Center  
78R11622 SMH-F

H.B. 893  
By: Haggerty (Brimer)  
Intergovernmental Relations  
5/19/2003  
Engrossed

### **DIGEST AND PURPOSE**

The legislature has prescribed that refunds be paid to taxpayers who have had their property tax reduced and has also provided for additional interest and attorney's fees in the event of non-compliance by the taxing units. Compliance deadlines under this statute are triggered by delivery of notice of the change by the chief appraiser to the taxing units. There is no timetable established for such notices to be delivered, nor is there any mechanism for informing the taxpayer of the date of delivery of such notice. H.B. 893 provides a mandatory timetable for delivery of the notice.

### **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 42.41, Tax Code, as follows:

Sec. 42.41. (a) Creates this subsection from existing text. Requires the chief appraiser, not later than the 45th day after the date an appeal is finally determined, to perform certain tasks.

(b) Creates this subsection from existing text and makes a nonsubstantive change.

(c) Provides that a chief appraiser is irrebutably presumed to have complied with Subsection (a) (2).

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2003.