

BILL ANALYSIS

Senate Research Center
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S.B. 1334
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Finance
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AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Certain property tax professionals, including appraisers, assessors, assessor-collectors, and collectors, are required to register with the Texas Department of Licensing and Regulation (TDLR) and are expected to comply with standards of professional practice, conduct, education, and ethics established by the Texas Commission of Licensing and Regulation (TCLR). TDLR has an established process for receiving and processing consumer complaints against property tax professionals and other persons licensed by TDLR.

S.B. 1334 clarifies TDLR's authority to dismiss complaints against property tax professionals without a hearing. First, TDLR may dismiss a complaint if it does not credibly allege a violation of standards established by TCLR. Second, TDLR shall dismiss a complaint that challenges only the appraised value of a property or the imposition or failure to waive penalties or interest and that has not been resolved in the complainant's favor by settlement or waiver or an available appeals process. For value-related issues, consumers have access to due process through an appeals process involving the appraisal review board, the governing body, an arbitrator, or the courts. By clarifying that TDLR's jurisdiction is limited to complaints related to standards established by TCLR, S.B. 1334 seeks to prevent TDLR's complaint process from being used as an alternative measure to the appeals process if a consumer's complaint is not satisfactorily resolved through appeal.

As proposed, S.B. 1334 amends current law relating to the dismissal of complaints against property tax professionals.

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 1151.204, Occupations Code, as follows:

Sec. 1151.204. New heading: DISMISSAL OF COMPLAINTS. (a) Creates this subsection from existing text. Authorizes the Texas Department of Licensing and Regulation (TDLR), after investigation, to dismiss a complaint without conducting a hearing if the complaint does not credibly allege a violation of this chapter or the standards established by the Texas Commission of Licensing and Regulation (TCLR) for registrants under this chapter, rather than if the complaint challenges only the appraised value of a property or another matter for which Title I (Property Tax Code), Tax Code, specifies a remedy and does not credibly allege a violation of this chapter or the standards established by TCLR for registrants under this chapter and the disagreement has not been resolved in the complainant's favor by an appraisal review board or court.

(b) Requires TDLR, after investigation, to dismiss a complaint without conducting a hearing if:

(1) the complaint challenges only the imposition of or failure to waive penalties or interest under Sections 33.01 (Penalties and Interest) and

33.011 (Waiver of Penalties and Interest), Tax Code, or the appraised value of a property; and

(2) the disagreement has not been resolved in the complainant's favor by settlement or waiver or by an appraisal review board, governing body, arbitrator, or court.

SECTION 2. Makes application of Section 1151.204, Occupations Code, as amended by this Act, prospective.

SECTION 3. Effective date: September 1, 2011.