

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 1334
By: Deuell
Finance
5/2/2011
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

C.S.S.B. 1334 amends current law relating to 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, in part or entirely, 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, in part or entirely, without conducting a hearing if:

(1) the complaint challenges:

(A) 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;

(B) the appraised value of a property;

(C) the appraisal methodology;

(D) the grant or denial of an exemption from taxation; or

(E) any matter for which Title I, Tax Code, specifies a remedy, including an action that a property owner is entitled to protest before an appraisal review board under Section 41.41(a) (relating to entitling a property owner to protest before the appraisal review board certain actions), Tax Code; and

(2) the subject matter of the complaint has not been finally resolved in the complainant's favor an appraisal review board, a governing body, an

arbitrator, a court, or the State Office of Administrative Hearings under Section 2003.901 (Pilot Program), Government Code.

(c) Provides that this section does not apply to:

(1) a matter referred to TDLR by the comptroller of public accounts under Section 5.102 (Review of Appraisal Districts), Tax Code, or a successor statute;

(2) a complaint concerning a registrant's failure to comply with the registration and certification requirements of this chapter; or

(3) a complaint concerning a newly appointed chief appraiser's failure to complete the training program described by Section 1151.164 (Chief Appraiser Training Program).

SECTION 2. Makes application of the changes in law made by this Act to Section 1151.204, Occupations Code, prospective.

SECTION 3. Effective date: September 1, 2011.