

BILL ANALYSIS

Senate Research Center
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S.B. 1546
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Intergovernmental Relations
4/19/2011
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

As proposed, S.B. 1546 amends current law relating to scheduling property tax appeal hearings and legal fees for judicial appeals.

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 41.45(b), Tax Code, as follows:

(b) Entitles the property owner initiating the protest to an opportunity to appear to offer evidence or argument. Requires that the appraisal review board, if the property owner or agent, through human error, fails to attend the hearing, upon request, to reschedule the hearing.

SECTION 2. Amends Section 5.14, Tax Code, by adding Subsection (f), as follows:

(f) Requires the comptroller of public accounts (comptroller) to appoint a peer review committee, to review complaints submitted under 5.14 (a) (relating to requiring the comptroller to develop and implement policies that provide the public with a reasonable opportunity to submit information on any property tax issue under the jurisdiction of the comptroller), consisting of five members including two who are employed by appraisal districts, and three members of the public, who may not be property tax consultants. Requires that at least one of the public members be an attorney licensed by Texas. Requires the peer review committee to meet publicly as necessary to consider public complaints. Requires the peer review committee, within ninety days of each complaint, to prepare a summary and response, which is required to be provided to the complainant, the person(s) against whom the complaint was filed, and the public. Provides that the response should specifically address whether changes are necessary to comply with the Tax Code, and other Texas statutes. Authorizes the peer review committee to suggest changes but provides that the peer review committee does not have standing or jurisdiction to enforce them.

SECTION 3. Amends Section 42.29, Tax Code, by adding Subsection (c), as follows:

(c) Requires that Subsection 42.29 (b) (relating to prohibiting the amount of an award of attorney's fees from exceeding the lesser of \$100,000 or the amount by which the property owner's tax liability is reduced as a result of the appeal) not apply if two or more times the comptroller's peer review committee has counseled an appraisal district or an appraisal review board to revise their policies to comply with a specific procedural issue in the Tax Code, and the same procedural violation is determined to have occurred in the subject appeal, if the procedural issue is either the appraisal review board violated Chapter 41 (Local Review) during the hearing, and/or if the appraisal district appraiser presented unlawful or fraudulent evidence at the hearing.

SECTION 4. Effective date: September 1, 2011.