

## **BILL ANALYSIS**

Senate Research Center  
84R4690 CJC-D

S.B. 281  
By: Watson  
Finance  
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As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Property owners protesting the appraised value of their property to the Appraisal Review Board may appear in person or by affidavit. If appearing in person, the property owner must present a good faith estimate of the value of their property. But there is no requirement to provide a value estimate if the property owner is submitting an affidavit to the Appraisal Review Board. The standards for property owners should be the same whether appearing in person or by affidavit.

S.B. 281 requires property owners who submit an affidavit to give an opinion of their estimate of the property value. This additional information should facilitate good faith negotiations between the appraisal district and the property owner with the aim of resolving disputes through the Appraisal Review Board and avoiding litigation.

As proposed, S.B. 281 amends current law relating to the information required to be included in an affidavit submitted by a property owner who elects to offer evidence or argument by affidavit in an appraisal review board hearing on certain protests.

### **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, Tax Code, by adding Subsection (j-1), as follows:

(j-1) Requires a property owner who submits an affidavit under Subsection (b) (entitling a property owner initiating a protest to an opportunity to appear to offer evidence and argument) in a protest brought under Section 41.41(a)(1) (entitling a property owner to protest the determination of the appraised property value) or (2) (entitling a property owner to protest the unequal appraisal of the owners property), notwithstanding Subsections (i) (requiring that, to be valid, an affidavit offered under this section meet certain requirements) and (j) (providing that a statement from the property owner that meets certain requirements constitutes sufficient argument for an affidavit offered under Subsection(i)), to:

- (1) state in the affidavit the property owner's opinion of the appraised or market value, as applicable, of the property that is the subject of the protest; and
- (2) attach evidence to the affidavit that supports the statement provided under Subdivision (1).

SECTION 2. Provides that the change in law made by this Act applies only to an affidavit submitted by a property owner to an appraisal review board under Section 41.45(b), Tax Code, on or after the effective date of this Act. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2015.