

BILL ANALYSIS

Senate Research Center
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S.B. 955
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Property Tax
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.B. 955 is in response to a recent action by a taxing unit to challenge an entire category of property in the district. This action, if successful, could have had dire consequences to all the other taxing entities that also had properties that were included in the challenged category of property. These other taxing units would not have had the ability to set their tax rate for the next tax year due to an entire category of property not being able to be certified by the chief appraiser. S.B. 955 protects both taxpayers and taxing units by removing the ability of a single taxing unit to challenge an entire category of property in the district.

As proposed, S.B. 955 amends current law relating to the matters that a taxing unit is entitled to challenge before an appraisal review board.

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 41.03(a), Tax Code, as follows:

(a) Provides that a taxing unit is entitled to challenge certain matters before the appraisal review board. Deletes existing text providing that among the matters that may be challenged is the level of appraisals of any category of property in the district, but not the appraised value of a single taxpayer's property. Redesignates Subdivisions (2), (3), (4), and (5) as Subdivisions (1), (2), (3), and (4) and makes no further changes to these subdivisions.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2019.