

BILL ANALYSIS

S.B. 1394
By: Hancock
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties observe that appraisal districts are not currently required to allow a property owner or a property owner's agent to use audiovisual equipment at a property tax protest hearing before the appraisal review board. However, the parties note that appraisal districts are allowed to use this technology and often do. Some appraisal districts reportedly have denied property owners the use of audiovisual equipment owned by the appraisal districts and used by the chief appraiser. Furthermore, some appraisal districts prohibit property owners from bringing in their own identical audiovisual equipment for use at protest hearings. The parties contend that without equal access to audiovisual equipment, property owners are unable to make the same type of modern-day presentations made by chief appraisers and are placed at a significant disadvantage in a protest hearing. S.B. 1394 seeks to remedy this issue.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 1394 amends the Tax Code to require an appraisal office to provide audiovisual equipment at each hearing on a taxpayer protest for use during the hearing by the property owner or the property owner's agent. The bill requires the audiovisual equipment to be of the same general type, kind, and character as the equipment used by the chief appraiser at a protest hearing. The bill includes among the material the chief appraiser and the property owner or the property owner's agent are required to provide each other before the hearing on a protest or immediately after it begins a copy of any material preserved on any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image that the person intends to offer or submit to the appraisal review board at the hearing.

EFFECTIVE DATE

January 1, 2016.