

BILL ANALYSIS

S.B. 521
By: Creighton
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that a double standard exists as to the credentials needed for an expert witness testifying in certain property tax appeals wherein taxpayers must hire licensed or certified appraisers for their expert testimony while appraisal districts may rely on district employees. S.B. 521 seeks to eliminate this double standard.

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. 521 amends the Tax Code to remove a provision as effective January 1, 2020 authorizing a court to give preference to an appraisal district employee authorized under the Occupations Code to perform a real estate appraisal who testifies as to the value of real property in an appeal of an excessive or unequal appraisal and to instead, effective September 1, 2017, prohibit an appraisal district employee who is not authorized under the Occupations Code to perform a real estate appraisal from testifying as to the value of real property in an appeal of an excessive or unequal appraisal.

EFFECTIVE DATE

September 1, 2017.