

BILL ANALYSIS

Senate Research Center

H.B. 670
By: Shields (Nelson)
State Affairs
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Engrossed

DIGEST

Currently, appraisal districts are required to share information on property that lies in multiple appraisal districts. The districts are not required to use a single valuation for property that lies within the overlap. Property owners in such areas continue to receive appraisals from different districts, which may have different values. This bill would allow a property owner in overlapping appraisal districts to petition the chief appraiser from the district outside of the property's county to accept the appraised value as determined by the appraisal district of the property's county.

PURPOSE

As proposed, H.B. 670 authorizes a property owner in overlapping appraisal districts to petition the chief appraiser from the district outside of the property's county to accept the appraised value as determined by the appraisal district of the property's county.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 6.025, Tax Code, by adding Subsections (d) and (e), as follows:

(d) Requires the chief appraiser of an appraisal district established for a county other than the county in which property is located to enter the appraised value of the property as listed on the appraisal records of the appraisal district established for the county in which the property is located if the same property is listed on the appraisal records of the appraisal district established for the county in which the property is located at an appraised value that is less than the appraised value of that property as determined by the chief appraiser of the appraisal district established for the other county.

(e) Provides that Subsection (d) does not affect the authority of an appraisal review board or court to determine a different appraised value for the property pursuant to a protest or appeal of the appraised value entered by a chief appraiser under Subsection (d).

SECTION 2. Emergency clause.

Effective date: 90 days after adjournment.