

BILL ANALYSIS

Senate Research Center

C.S.H.B. 1037
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Intergovernmental Relations
4/28/1999
Committee Report (Amended)

DIGEST

Under Section 6.01, Tax Code (Appraisal Districts Established), an appraisal district is established in each county, and each of those districts is responsible for appraising property within that district for ad valorem tax purposes. However, sometimes property is located in overlapping districts, requiring more than one appraisal by appraisal by different appraisal districts. In a situation in which the chief appraisers of different districts do not agree on the appraised value of a piece of property, they are required to enter the value of the property as the average of the appraised values. Some appraisers have interpreted the law to require each appraiser to agree on one value, rather than requiring them to average the disparate values. C.S.H.B. 1037 would set forth provisions for the appraisal of property located in more than one appraisal district for ad valorem tax purposes.

PURPOSE

As proposed, C.S.H.B. 1037 sets forth provisions for the appraisal of property located in more than one appraisal district for ad valorem tax purposes.

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(c), Tax Code, to require the chief appraisers of appraisal districts described by Subsection (a) to the extent practicable to coordinate their appraisal activities so as to encourage and facilitate the appraisal of the same property appraised by each district at the same value.

SECTION 2. Repealers:

- (1) Section 6.025(d), Tax Code (Requires the chief appraiser of every other appraisal district in which the property is located to recognize that exemption and enter the exemption on the appraisal rolls of the appraisal district under certain conditions).
- (2) Section 6.025(e), Tax Code (Requires, on a certain date, each of the chief appraisers to enter as the value of the property on the appraisal records of the appropriate district, a certain calculated value, under certain conditions).
- (3) Section 6.025(f), Tax Code (Entitles an owner of property for which the appraised value is determined is to file a protest).

SECTION 3. Effective date: January 1, 2000.
Makes application of this Act prospective.

SECTION 4. Emergency clause.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Section 6.025(c), by deleting proposed text requiring property appraised by more than one appraisal district to be valued at the lowest appraised value set by the appraisal districts for that property.