

BILL ANALYSIS

Senate Research Center
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S.B. 1469
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As Filed

DIGEST

Currently, under Texas law, a property owner is entitled to file a protest if the chief appraisers choose to use the average of appraisals from two or more appraisal districts for a property located in two or more appraisal districts. However, current law is silent on whether a property owner has the right to protest when the chief appraisers reach an agreement regarding the property's value; and on deadlines for entering a protest determined value on the appraisal roll. This bill would clarify that a property owner has the right to protest a property value, even when the value was determined by agreement of the chief appraisers of the appraisal districts, and would specify the applicable deadlines for placing protest determined values on the appraisal roll.

PURPOSE

As proposed, S.B. 1469 clarifies that a property owner has the right to protest a property value even when the value was determined by agreement of the chief appraisers of the appraisal districts, and specifies the applicable deadlines for placing protest determined values on the appraisal roll.

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 Sec. 6.025(f), Tax Code, to provide that the owner of property appraised by more than one appraisal district, rather than the owner of property for which the appraised value is determined under Subsection (e), is entitled to file a protest in relation to the property with the appraisal review board of any appraisal district by which the property is appraised, rather than in which the property is located. Requires the chief appraiser of every appraisal district by which the property is appraised to enter that appraised value of the property on the appraisal records of the appraisal district and on the appraisal roll of the appraisal district, if the appraisal roll has been prepared, if the appraisal review board or a court on appeal of the protest determines a different appraised value for the property pursuant to the protest or appeal. Makes conforming changes.

SECTION 2. Amends Section 26.15(b), Tax Code, to make conforming changes.

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

SECTION 4. Emergency clause.