

BILL ANALYSIS

Senate Research Center
77R8848 JD-F

C.S.S.B. 1095
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Intergovernmental Relations
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Committee Report (Substituted)

DIGEST AND PURPOSE

Currently, no property tax is levied at the state level; however, the laws governing the operation and administration of such a tax are made at the state level to ensure consistency and uniformity. C.S.S.B. 1095 streamlines the state operation and administration of property taxes.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 5.101(b), Tax Code, to require the technical advisory committee to meet as often as necessary to perform its duties. Deletes text requiring a meeting not less often than semi-annually.

SECTION 2. Amends Chapter 24B, Tax Code, by adding Section 24.365, as follows:

Sec. 24.365. CORRECTION OF CERTIFIED AMOUNT. (a) Requires a chief appraiser who discovers that the chief appraiser's certification to the comptroller of the amount of the market value of rolling stock allocated to this state under Section 24.36 was incomplete or incorrect to immediately certify the correct amount of that market value to the comptroller.

(b) Requires the comptroller, as soon as possible after the comptroller receives the correct certification from the chief appraiser, to certify to the county assessor-collector for each affected county the information required by Section 24.38 as corrected.

SECTION 3. Amends Section 25.195, Tax Code, by amending Subsection (a) and adding Subsections (c), (d), and (e), as follows:

(a) Entitles a property owner or owner's agent to inspect and copy the appraisal records relating to the property together with certain other information held by the chief appraiser or required by Section 25.01(c) to be provided to the appraisal district under a contract for appraisal services.

(c) Entitles a property owner or owner's agent whose property is appraised by a private appraisal firm under a contract for appraisal services to inspect and copy, at the office of that firm, all information the firm considered in appraising the property, including information regarding the method used to determine the value of the property, all calculations and personal notes, correspondence, working papers, and records of any thought processes used in appraising the property.

(d) Requires the appraisal entity to make the information described by Subsection (c) available for inspection and copying by the owner or agent not later than the 15th day after the date the

owner or agent delivers a written request to inspect the information, unless the owner or agent agrees in writing to a later date.

(e) Prohibits an appraisal review board, if an owner or agent states under oath in a certain document that the applicable appraisal entity has not complied with a request for inspection under Subsection (c) related to the property that is the subject of the proceeding, from holding a hearing on the merits of any claim relating to the property and from approving the appraisal records relating to that property until it has determined in a hearing that:

(1) the appraisal entity has made the information available for inspection and copying as required by Subsection (c); or

(2) the owner or agent has withdrawn the motion or protest that initiated the proceeding.

SECTION 4. Amends Section 312.005(a), Tax Code, to require the chief appraiser of each appraisal district that appraises property for a taxing unit that has designated a reinvestment zone or executed a tax abatement agreement under this chapter to deliver to the comptroller before July 1, rather than April 1, of the year following the year in which the zone is designated or the agreement is executed a report providing certain information. Makes a conforming change.

SECTION 5. Effective date: September 1, 2001.

SUMMARY OF COMMITTEE CHANGES

Differs from the original as follows:

- Changes the caption.
- Makes nonsubstantive changes to clarify the text and make it conform to legislative drafting specifications.
- Proposes adding Section 24.365, rather than 24.41, to the Tax Code. Changes the heading of that proposed section. Specifies that the information referred to in that proposed section is the amount of the market value of rolling stock allocated to this state.
- Breaks down the previously proposed Subsection (c) into proposed Subsections (c), (d), and (e), Section 25.195, Tax Code, and clarifies the text.
- Makes the requirement in Section 312.005(a), Tax Code, apply to the chief appraiser of an appraisal district, rather than the district itself.
- Renumbers the effective date from SECTION 4 to SECTION 5 to correct a mistake.