

BILL ANALYSIS

Senate Research Center
79R8701 MFC-D

H.B. 1958
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Intergovernmental Relations
5/12/2005
Engrossed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

H.B. 1958 gives taxpayers the same right that taxing units currently have to sue appraisal districts, review boards, and the chief appraiser to make them follow the laws passed by the legislature. There is no system of checks and balances on appraisal districts so the legislature sets statewide standards and then each appraisal district decides whether it is going to follow those laws. This bill prohibits arbitrary conduct on the part of appraisal districts.

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 43.01, Tax Code, as follows:

Sec. 43.01. **AUTHORITY TO BRING SUIT.** (a) Authorizes certain persons, rather than a taxing unit, to sue the appropriate appraisal district or the appraisal review board established for that appraisal district, rather than the appraisal district that appraises property for the unit, to compel the appraisal district or appraisal review board to comply with the provisions of this title, rules of the comptroller, or other applicable law.

(b) Requires the court to award court costs and reasonable attorney's fees to a plaintiff who prevails in a suit brought under this section.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2005.