

BILL ANALYSIS

Senate Research Center
79R695 SMH-D

S.B. 103
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Jurisprudence
2/21/05
As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

Currently, some large corporations dispute property tax valuations, and these disputes can last two to three years before a final resolution is made in the courts. A person or entity who disputes a property tax valuation is required only to pay the amount of tax not in dispute, thus paying only what the property owner thinks the property is valued. A rural county can be particularly affected by a delay in tax revenue receipts that may be crucial to the operation of a school district. As proposed, S.B. 103 amends the Government Code to give ad valorem tax disputes priority and expedited status in the courts.

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 23.101(a), Government Code, to require the trial courts of this state to regularly and frequently set hearings and trials of pending matters, giving preference to hearings and trials of appeals of appraisal review board orders brought under Section 42.01 (Right of Appeal by Property Owner) or Section 42.015 (Appeal by Person Leasing Property), Tax Code. Makes nonsubstantive changes.

SECTION 2. Effective date: September 1, 2005.