

BILL ANALYSIS

Senate Research Center
80R434 SMH-D

S.B. 57
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Jurisprudence
2/7/2007
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, a person or entity who disputes a property tax valuation is required only to pay the amount of tax the person or entity thinks the property is worth. In some cases, this dispute can last two to three years before a final resolution is made in the courts. A rural county can be particularly affected by the delay in tax revenue receipts that may be crucial to the operation of a school district. Faster resolution of these disputes may provide appraisal districts and school districts with a better idea of their expected tax revenues.

As proposed, S.B. 57 gives ad valorem tax disputes priority and expedited status in the district courts of rural counties.

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, by including appeals by property owners and certain persons leasing property of orders of appraisal review boards of appraisal districts within counties with a population less than 675,000 in the list of hearings and trials to which the trial courts of the state give preference.

SECTION 2. Effective date: September 1, 2007