

BILL ANALYSIS

S.B. 955
By: Bettencourt
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There are concerns about possible misuse of a taxing unit's ability to challenge before the applicable appraisal review board the level of appraisals of an entire category of property in the appraisal district or in any territory in the district and the effect a successful challenge could have on taxpayers and the rate setting ability of other taxing units that have property included in that category. S.B. 955 seeks to remove the entitlement of a single taxing unit to make such a challenge.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 955 amends the Tax Code to remove the entitlement of a taxing unit to challenge before the applicable appraisal review board the level of appraisals of any category of property in the appraisal district or in any territory in the district.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.