

BILL ANALYSIS

Senate Research Center

S.B. 1014
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Intergovernmental Relations
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As Filed

DIGEST

Currently, Section 1.111, Tax Code, specifies how a property owner or other person authorized to act on behalf of a property owner may designate an agent to act on the property owner's behalf in property tax matters. This statute does not address when the designation must have been made for the appraisal review board to accept and consider protests and correct motions submitted by the designated agent. There is no requirement that an agency authorization be provided to an appraisal district prior to the filing of a protest or correction motion on a property owner's behalf. Most appraisal districts and appraisal review boards accept agency authorizations if filed at or before the hearings on the protests or motions. If an authorization is not filed by that time, the protest or motion is routinely denied by the appraisal review board. S.B. 1014 would instances in which an appraisal district, appraisal review board, or taxing unit may require the designation to be filed.

PURPOSE

As proposed, S.B. 1014 outlines provisions regarding the representation of a property owner by an agent in a property tax matter.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1.111, Tax Code, by adding Subsection (i), to provide that Subsection (b) does not prohibit a person from acting as the agent of a property owner before the designation of the person as the owner's agent is filed with the appraisal district. Sets forth instances in which an appraisal district, appraisal review board, or taxing unit may require the designation to be filed.

SECTION 2. Effective date: September 1, 1997.

SECTION 3. Emergency clause.