

## **BILL ANALYSIS**

Senate Research Center

C.S.S.B. 1015  
By: Patterson  
Intergovernmental Relations  
3-31-97  
Committee Report (Substituted)

### **DIGEST**

Currently, Texas law allows certain officials of the appraisal review board to make certain appraisal corrections for property. It is unclear, however, in some districts whether a hearing is required for an appraisal board to take action to correct certain information. This bill authorizes an appraisal review board to correct certain errors that relate to tax liability.

### **PURPOSE**

As proposed, C.S.S.B. 1015 authorizes an appraisal review board to correct certain errors that relate to tax liability.

### **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 25.25, Tax Code, to provide that a party bringing a motion under Subsection (c) or (d) is entitled upon request to a hearing on and a determination of the motion by the appraisal review board. Authorizes a motion to be filed under Subsection (c) regardless of whether the owner of the property protested under Chapter 41 an action relating to the value of the property that is the subject of the motion, for a tax year to which the motion relates. Requires the hearing on a motion under Subsection (c) or (d) to be conducted in the manner provided by Chapter 41C. Requires the appraisal review board to accept and consider a motion filed by an agent of a property owner if an agency authorization is filed at or before the hearing of the motion. Makes nonsubstantive changes.

SECTION 2. Amends Section 42.01, Tax Code, as follows:

Sec. 42.01. RIGHT OF APPEAL BY PROPERTY OWNER. Provides that a property owner is entitled to appeal an order of the appraisal review board making a determination of the appraisal review board on a motion filed under Section 25.25, among other determinations. Deletes a provision entitling a property owner to an appeal based on an order of the comptroller. Makes conforming and nonsubstantive changes.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: September 1, 1997.

SECTION 5. Emergency clause.

### **SUMMARY OF COMMITTEE CHANGES**

SECTION 1.

Amends Section 25.25, Tax Code, to provide that a party to bringing a motion is entitled upon request to a hearing and a determination of the motion, rather than providing that a party is entitled to a hearing. Requires the appraisal board to accept and consider a motion

filed by an agent of a property owner if an agency authorization is filed at or before the hearing on the motion. Deletes a proposed subsection authorizing a person, including a person other than an agent designated under Section 1.111, to file a motion under this section on behalf of the property owner. Makes a nonsubstantive change.