

BILL ANALYSIS

Senate Research Center
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S.B. 1359
By: Harris
Intergovernmental Relations
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As Filed

DIGEST

Under the 75th Legislature, Section 22.24, Tax Code, was amended by adding Subsection 22.24(e), which requires a property owner's representative to certify that the information provided on a rendition statement is "true and accurate." Under the current rendition form approved by the comptroller, a property owner is only required to certify that the information provided on a rendition statement is "true and accurate to the best of the person's knowledge and belief." Under Section 41.45, Tax Code, a property owner could appear and offer evidence before an appraisal review board in person or by affidavit. S.B. 1359 would change certain requirements for property owners rendition and appraisal of property for ad valorem tax purposes.

PURPOSE

As proposed, S.B. 1359 incorporates changes to the rendition and appraisal of property for ad valorem tax purposes.

RULEMAKING AUTHORITY

Rulemaking authority is granted to the comptroller in SECTION 4 (Section 41.45(i), Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 22.24(e), Tax Code, to prohibit the comptroller from prescribing or approving a rendition or report form unless the person filing the form swears that the information provided in the rendition or report is true and accurate to the best of the person's knowledge and belief.

SECTION 2. Amends Section 41.45, Tax Code, by adding Subsections (i) and (j), as follows:

- (i) Requires an affidavit offered under Subsection (b) to be in a standard form prescribed by the comptroller and include certain information to be valid.
- (j) Requires each appraisal district to make copies of the affidavit form available to property owners without charge.

SECTION 3. Amends Section 41.67(d), Tax Code, to make conforming changes.

SECTION 4. (a) Effective date: September 1, 1999.

(b) Makes application of this Act prospective.

(c) Effective date Sections 41.45(i) and (j), Tax Code: January 1, 2000. Authorizes the comptroller, by rule, to adopt a standard form for an affidavit under Section 41.45(i), Tax Code, as added by this Act.

(d) Provides that the changes in law to Section 41.67(d), Tax Code, made by this Act apply only to a protest hearing under Chapter 41 of that code that is scheduled to begin on or after September 15, 1999.

SECTION 5. Emergency clause.