

## **BILL ANALYSIS**

Senate Research Center

C.S.S.B. 1359  
By: Harris  
Intergovernmental Relations  
3/25/1999  
Committee Report (Substituted)

### **DIGEST**

During 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. C.S.S.B. 1359 would change certain requirements for property owners' rendition and appraisal of property for ad valorem tax purposes.

### **PURPOSE**

As proposed, C.S.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(b), 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)-(l), to require an affidavit offered under Subsection (b) to be attested to before an officer authorized to administer oaths and evidence or argument, and to include certain information, to be valid. Provides that a statement from the property owner that specifies the determination or other action of the chief appraiser, appraisal district, or appraisal review board relating to the subject property from which the property owner seeks relief constitutes sufficient argument under Subsection (i). Requires the comptroller to prescribe a standard form for an affidavit offered under Subsection (b). Requires each appraisal district to make copies of the affidavit form available to property owners without charge. Provides that a property owner is not required to use the affidavit form prescribed by the comptroller when offering an affidavit under Subsection (b).

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

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

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

SECTION 5. Emergency clause.

### **SUMMARY OF COMMITTEE CHANGES**

SECTION 2.

Amends Section 41.45(i), Tax Code, to require an affidavit offered under Subsection (b) to be attested to before an officer authorized to administer oaths and evidence or argument, and to include certain information, to be valid. Deletes text regarding standard form prescribed by the comptroller.

Amends Section 41.45(j), Tax Code, to provide that a statement from the property owner that specifies the determination or other action of the chief appraiser, appraisal district, or appraisal review board constitutes sufficient argument under Subsection (i).

Amends Section 41.45(k), Tax Code, to require the comptroller to prescribe a standard form for an affidavit offered under Subsection (b).

Adds Subsection (l), Section 41.45, Tax Code, to provide that a property owner is not required to use the affidavit form prescribed by the comptroller when offering an affidavit under Subsection (b).

#### SECTION 4.

Deletes Subsection (b), regarding changes in law to Section 22.24(e), Tax Code.

Redesignates existing Subsection (c) as Subsection (b), providing that Sections 41.45(i)-(l), Tax Code, as added by this Act, take effect January 1, 2000.