

BILL ANALYSIS

Senate Research Center
80R564 SMH-D

H.B. 35
By: Solomons et al. (Seliger)
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Local property taxes are based on appraisals, which are assigned by the chief appraiser. There is some concern about the potential inflation of the appraisals despite the assurance that the appraisal process is objective and unbiased. Current law does not specifically prohibit certain incentives for chief appraisers to inappropriately increase appraisals.

H.B. 35 prohibits the compensation of a chief appraiser from being linked to any increases in the total market, appraised, or taxable value of the property in the appraisal district.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 6.05(d), Tax Code, to prohibit the chief appraiser's compensation from being directly or indirectly linked to an increase in the total market, appraised, or taxable value of property in the appraisal district. Makes a nonsubstantive change.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2007.