

BILL ANALYSIS

Senate Research Center
84R17671 LEH-F

C.S.S.B. 1394
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Finance
4/9/2015
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Current law provides that a chief appraiser and taxpayer must exchange copies of written materials that will be submitted to the appraisal review board (ARB) during a protest hearing. C.S.S.B. 1394 updates the law to require that these parties may also provide copies of electronic materials submitted to the ARB.

Chief appraisers often use audiovisual presentations to display evidence during a protest hearing. C.S.S.B. 1394 requires an appraisal office to provide taxpayers with audiovisual equipment comparable to the equipment used by the chief appraiser at the protest hearing.

In order to narrow the caption of the bill, C.S.S.B. 1394 removes Section 1 of the introduced version.

C.S.S.B. 1394 amends current law relating to the presentation of evidence in appraisal review board hearings on protests.

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 41.45, Tax Code, by amending Subsection (h) and adding Subsection (o), as follows:

(h) Requires the chief appraiser and the property owner or the owner's agent, before the hearing on a protest or immediately after the hearing begins, to each provide the other with a copy of any written material or material preserved on any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image that the person intends to offer or submit to the appraisal review board at the hearing.

(o) Requires the appraisal office to provide audiovisual equipment at each hearing on a protest for use during the hearing by the property owner or the property owner's agent. Requires that the audiovisual equipment be of the same general type, kind, and character as the equipment used by the chief appraiser at a protest hearing.

SECTION 2. Effective date: January 1, 2016.