

BILL ANALYSIS

Senate Research Center
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S.B. 870
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Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Under current law, an appraisal review board is allowed to hold protest hearings in the evening or a Saturday or Sunday. S.B. 870 eliminates the possibility of having a protest hearing on a Sunday. Thus, they only would be allowed to have hearings on the evenings and on Saturday.

As proposed, S.B. 870 amends current law relating to the scheduling by an appraisal review board of a hearing on a protest.

RULEMAKING AUTHORITY

Rulemaking authority previously granted to an appraisal review board is modified in SECTION 1 (Section 41.71, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 41.71, Tax Code, as follows:

Sec. 41.71. EVENING AND WEEKEND HEARINGS. Requires an appraisal review board (ARB), by rule, to provide for hearings on protests in the evening or on a Saturday, rather than in the evening or on a Saturday or Sunday. Prohibits the ARB from scheduling a hearing on a protest on a Sunday.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2017.