

BILL ANALYSIS

Senate Research Center
86R11700 TJB-F

S.B. 1261
By: Bettencourt
Property Tax
3/30/2019
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Current law allows an elected official of a taxing unit to be able to serve as a county's chief appraiser. Interested parties believe this causes a conflict of interest when someone who is setting a tax rate is able to set the appraisals as well.

S.B. 1261 changes current law so that a person who is an elected or appointed officer of a taxing unit, located wholly or partly in the appraisal district, may not serve as that district's chief appraiser.

As proposed, S.B. 1261 amends current law relating to the eligibility of a person to serve as the chief appraiser for an 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 Subchapter A, Chapter 6, Tax Code, by adding Section 6.054, as follows:

Sec. 6.054. RESTRICTION ON EMPLOYMENT AS CHIEF APPRAISER. Prohibits a person from being employed as the chief appraiser for an appraisal district if the person is an elected or appointed officer of a taxing unit located wholly or partly in the appraisal district.

SECTION 2. Effective date: January 1, 2020.