

BILL ANALYSIS

C.S.H.B. 893
By: Haggerty
Local Government Ways and Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

The Legislature has prescribed that refunds be paid to taxpayers who have had their property tax reduced and has also provided for additional interest and attorney's fees in the event of non-compliance by the taxing units. Compliance deadlines under this statute are triggered by delivery of notice of the change by the chief appraiser to the taxing units. There is no timetable established for such notices to be delivered, nor is there any mechanism for informing the taxpayer of the date of delivery of such notice. CSHB893 provides a mandatory timetable for delivery of the notice.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

Amends Section 42.41, Tax Code, to require that a correction of rolls occur not later than the 45th day after the date an appeal is finally determined.

Requires the chief appraiser to certify the change to the assessor for each affected taxing unit. Provides for an irrebutable presumption that the chief appraiser has complied with the requirement to certify the change.

This Act applies only to corrections finally determined on or after the effective date.

EFFECTIVE DATE

This Act takes effect September 1, 2003.

COMPARISON OF ORIGINAL TO SUBSTITUTE

The substitute changes the time period specified in the filed bill for the correction of rolls from 30 days to 45 days.