

BILL ANALYSIS

C.S.H.B. 1003
By: Haggerty
Licensing & Administrative Procedures
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Under current law, property tax consultants are licensed to practice before appraisal districts and appraisal review boards arguing and presenting evidence as to market value and equitable value of properties. Other statutes prohibit individuals who are not licensed real estate brokers or salesmen or licensed appraisers from preparing appraisal reports and testifying thereto.

CSHB 1003 allows taxpayers with small tax disputes to be able to obtain expert testimony and assistance for their cases. The substitute also increases the clarity and does not allow the intent of this legislation to conflict with similar occupations.

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 Subchapter A, Chapter 1152, Occupations Code by adding Section 1152.003 by prohibiting a registrant from being licensed or certified to prepare appraisal report or a report regarding equalization issues for another person or testify regarding the report in a hearing or suit brought under Section 25.25, Tax Code; or Chapter 41 or 42, Tax Code.

EFFECTIVE DATE

September 1, 2003.

COMPARISON OF ORIGINAL TO SUBSTITUTE

CSHB 1003 modifies the original by adding Section 1152.003 to Chapter 1152, Occupations Code rather than adding Subchapter (F) to Section 1152.001(6), Occupations Code. The substitute accomplishes the stated purpose in the original of granting authority to property tax consultants for preparing and testifying on certain reports, while also providing that a registrant is not required to be licensed under either Chapter 1101 - REAL ESTATE BROKERS AND SALESPERSONS or Chapter 1103 - TEXAS REAL ESTATE APPRAISERS; and, not required to be certified under Chapter 1103.