

BILL ANALYSIS

Senate Research Center
78R1498 SMH-D

S.B. 82
By: Zaffirini
Jurisprudence
2/18/2003
As Filed

DIGEST AND PURPOSE

Currently, some large corporations dispute property tax valuations, and these disputes can last two to three years before a final resolution is made in the courts. A person or entity who disputes a property tax valuation is required only to pay the amount of tax not in dispute, thus paying only what the property owner thinks the property is valued. A rural county can be particularly affected by a delay in tax revenue receipts that may be crucial to the operation of a school district. As proposed, S.B. 82 amends the Government Code to give ad valorem tax disputes priority and expedited status in the courts.

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 23.101(a), Government Code, by replacing references to Section 71.01, Family Code, with Section 71.004, Family Code and Sections 3.581, 71.11, or 71.12, Family Code, with Sections 6.504, 85.005, 85.021, or 85.022, Family Code, to reflect changes to the Family Code made by a previous legislature. Adds appeals of appraisal board orders brought under Section 42.01 or 42.015, Tax Code, to the list of hearings and trials given preference by the trial courts of this state.

SECTION 2. Effective date: September 1, 2003.