

BILL ANALYSIS

Senate Research Center

S.B. 1652
By: Staples
Finance
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As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

Current property tax law has many provisions that need clarification, clean-up, or updating. As proposed, S.B. 1652 makes those changes.

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 1.08, Tax Code, to provide that when a property owner is required by this title to make a payment or to file or deliver a report, application, statement, or other document or paper by, rather than before, a specified due date, his action is timely if certain conditions are met.

SECTION 2. Reenacts Section 1.085(b), Tax Code, as amended by Chapters 984 and 1173, Acts of the 78th Legislature, Regular Session, 2003, but makes no changes to existing text.

SECTION 3. Amends Section 6.05, Tax Code, by adding Subsection (i), as follows:

(i) Requires the board of directors of an appraisal district (board), to ensure adherence with generally accepted appraisal practices, to develop biennially a written plan for the periodic appraisal of all property within the boundaries of the district according to the requirements of 25.18 (Periodic Reappraisals) and requires the board to hold a public hearing to consider the proposed plan. Requires the secretary of the board, not later than the 10th day before the date of the hearing, to deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Requires the board, not later than September 15 of each even-numbered year, to complete its hearings, make amendments, and by resolution finally approve the plan. Requires copies of the approved plan to be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

SECTION 4. Amends Section 11.161, Tax Code, as follows:

Sec. 11.161. IMPLEMENTS OF HUSBANDRY. Provides that machinery and equipment items, rather than implements of husbandry, that are used in the production of farm or ranch products or of timber, regardless of their primary design, are considered to be implements of husbandry and are exempt from ad valorem taxation.

SECTION 5. Amends Sections 25.18(a) and (b), Tax Code, as follows:

(a) Requires each appraisal office to implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i), rather than to update appraised values.

(b) Requires the plan to provide certain reappraisal activities for, rather than of, all real and personal property in the district at least every three years.

SECTION 6. Reenacts Section 25.19(b), Tax Code, as amended by Chapters 1358 and 1517, Acts of the 76th Legislature, Regular Session, 1999, but makes no changes to existing text.

SECTION 7. Reenacts Section 312.204(a), Tax Code, as amended Chapters 560, 640, and 1258, Acts of the 77th Legislature, Regular Session, 2001, but makes no changes to existing text.

SECTION 8. Repealer: Sections 1.085(e) and (f) (Communication in Electronic Format), as added by Chapter 984, Acts of the 78th Legislature, Regular Session, 2003.

SECTION 9. Effective date: (a) September 1, 2005, except as provided by Subsection (b) of this section.

(b) Provides that Section 4 of this Act takes effect January 1, 2006.