

BILL ANALYSIS

Senate Research Center
80R8176 JD-F

H.B. 3496
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, all property owners are afforded the opportunity to protest the appraisal valuation of the owner's property to the appraisal review board. Many property owners settle their case during an informal hearing with appraisal staff of the central appraisal district. Other protesting owners who do not reach a settlement enter into the formal protest process for the appraisal review board.

However, during this process, homeowners are kept with other property owners, specifically commercial property owners, and may have to wait while property tax consultants discuss commercial valuation cases. Providing for homeowners to appeal appraisals before commercial valuation cases may provide the homeowner with more time to speak with the appraisal district and to lessen the "cattle call" experience some associate with an appraisal protest.

H.B. 3496 requires the chief appraiser to deliver notice of the appraised value of a single-family residence by April 1st of each year or as soon as practicable thereafter.

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 Sections 25.19(a) and (g), Tax Code, as follows:

(a) Requires the chief appraiser to deliver a clear and understandable notice to a property owner of the appraised value of the property owner's property if certain circumstances arise by April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13 (Residence Homestead) or by May 1, rather than May 15, or as soon thereafter as practicable in connection with any other property.

(g) Makes conforming changes.

SECTION 2. Amends Section 41.11(a), Tax Code, to delete existing text referencing Section 41.44(a)(2), regarding certain provisions for an owner to protest a change in the appraisal records by the appraisal board, and to replace with text referencing Section 41.44(a)(3).

SECTION 3. Amends Section 41.44, Tax Code, by amending Subsections (a) and (c) and adding Subsection (b-1), as follows:

(a) Includes Subsection (b-1) as an exception to a property owner's entitlement to a hearing and determination of protest. Requires a property owner initiating the protest to file a written notice of the protest with the appraisal review board having authority to hear the protested matter before May 1 or not later than the 30th day after the date that notice was delivered to the property owner as provided by Section 25.19 (Notice of Appraised Value), if the property is a single-family residence that qualifies for an exemption under Section 11.13, or before June 1 or not later than the 30th day after the date that such a notice was delivered to a property owner in connection with any other property. Makes conforming changes.

(b-1) Entitles the property owner to a hearing and determination of the protest if the property owner of a single-family residence homestead who files the notice of protest after the deadline prescribed by that subsection but before the appraisal review board approves the appraisal records if the property owner files the notice before June 1.

(c) Makes a conforming change. Makes a nonsubstantive change.

SECTION 4. Makes application of this Act prospective.

SECTION 5. Effective date: January 1, 2008.