

**BILL ANALYSIS**

Senate Research Center

S.B. 1405  
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Intergovernmental Relations  
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As Filed

**AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Current law requires the chief of appraiser of a district to prepare and certify to the assessor for each school district participating in the appraisal district an estimate of the taxable value of the property in the school district by June 7 of each year. However, no such requirement exists for estimates of city and county taxes. City and counties have the same fiscal planning needs as school districts and would benefit from having an estimate of tax revenue for the following year.

As proposed, S.B. 1405 requires the chief appraiser to prepare for each county, city, and school district participating in the appraisal district an estimate of the taxable value of the property in their respective taxing units.

**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 26.01(e), Tax Code, as follows:

- (e) Requires the chief appraiser, by June 7, to prepare and certify to the assessor for each county, city, and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit, rather than of school district property. Makes conforming changes.

SECTION 2. Effective date: upon passage or September 1, 2007.