

BILL ANALYSIS

Senate Research Center
80R13980 JPL-F

C.S.S.B. 1405
By: Wentworth
Intergovernmental Relations
4/5/2007
Committee Report (Substituted)

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.

C.S.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, Tax Code, by amending Subsection (e) and adding Subsection (f), as follows:

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

(f) Provides that Subsection (e) does not apply to a county or municipality that notifies the chief appraiser that the county or municipality elects not to receive the estimate or assistance described by that subsection.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2008.