

BILL ANALYSIS

Senate Research Center
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S.B. 903
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Finance
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AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, the designation of a person to act as an agent for a property owner involved in a property tax matter is required to be made by written authorization. Additionally, in 2008, Texas Attorney General Greg Abbott issued an opinion, GA-0589, indicating that verbal authorization may be used as means to designate an agent for a property owner involved in a property tax matter. Current law, however, does not require that the authorization of an agent be provided on a prescribed form and given to an appraisal district before the authorization becomes effective.

Filing protests without clearly authorizing an agent has become a widespread problem. There are situations in which multiple agents sometimes claim to represent the same party. As a result, appraisal districts may eventually learn that the property owner never appointed anyone as an agent.

As proposed, S.B. 903 requires that written authorization of the designation of an agent be on a form prescribed by the comptroller and filed with the appraisal district before the designation is effective.

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 1.111(b), Tax Code, as follows:

(b) Requires that the designation of an agent be made by written authorization on a form prescribed by the comptroller of public accounts under Subsection (h) (relating to requiring the comptroller to prescribe forms and adopt rules to facilitate compliance with this section) and signed by the owner, a property manager authorized to designate agents for the owner, or another person, rather than other person, authorized to act on behalf of the owner other than the person being designated as agent, and to clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner. Authorizes the designation to authorize the agent to represent the owner in all property tax matters or in specific property tax matters as identified in the designation. Provides that the designation does not take effect with respect to an appraisal district or a taxing unit participating in the appraisal district until a copy of the designation is filed with the appraisal district.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage, or September 1, 2009.