

BILL ANALYSIS

C.S.H.B. 872
By: Davis, Yvonne
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

According to interested parties, taxpayers are generally represented before an appraisal district or an appraisal review board by licensed property tax consultants, who are entitled to receive related notifications on behalf of their clients. Other persons are entitled also to represent tax payers, including attorneys, certified public accounts, and, to a lesser extent, real estate brokers and agents and licensed appraisers. The interested parties contend that, since notices from appraisal review boards can be critical, it is important that all authorized individuals are made aware of when hearings will occur and receive copies of the appraisal review board decisions for hearings attended on behalf of clients. C.S.H.B. 872 seeks to clarify the right of certain people who file a protest with an appraisal review board on behalf of a property owner to receive notices from the board regarding the property subject to the protest.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 872 amends the Tax Code to entitle an individual exempt from registration as a property tax consultant who files a protest with an appraisal review board on behalf of a property owner to receive all notices from the appraisal review board, in addition to all notices from the appraisal district, regarding the property subject to the protest until the property owner revokes the individual's authority to act as the owner's agent. The bill specifies that the individual not be supervised, directed, or compensated by a person required to register as a property tax consultant for the individual to be entitled to receive such notices. The bill requires the individual, if the property owner has not designated the individual as the person to whom all notices, tax bills, orders, and other communications relating to the owner's property or taxes are to be delivered, to include with the protest a written statement that includes the individual's name and address, a statement that the individual is acting on the property owner's behalf, and the basis for the individual's exemption from registration as a property tax consultant.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.

COMPARISON OF ORIGINAL AND SUBSTITUTE

C.S.H.B. 872 differs from the original by specifying that an individual exempt from registration as a property tax consultant who files a protest with the appraisal review board on behalf of a property owner not be supervised, directed, or compensated by a person required to register as a property tax consultant for the individual to be entitled to receive all notices from the appraisal review board and from the appraisal district regarding the property subject to the protest, whereas the original includes no such requirement.

C.S.H.B. 872 contains a provision not included in the original requiring the individual, if the property owner has not designated the individual as the person to whom all notices, tax bills, orders, and other communications relating to the owner's property or taxes are to be delivered, to include with the protest a written statement that includes specified information.