

BILL ANALYSIS

S.B. 1404
By: Hinojosa
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that current law relating to the deadline for filing a suit to compel an appraisal review board to change an appraisal roll is in need of revision. S.B. 1404 seeks to provide for that revision.

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

S.B. 1404 amends the Tax Code to change the time period within which a property owner or chief appraiser is authorized to file suit to compel an appraisal review board to order a change in the appraisal roll from within 45 days to within 60 days after receiving notice of the board's determination of the property owner's or chief appraiser's motion to change the appraisal roll to correct an error.

EFFECTIVE DATE

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