

BILL ANALYSIS

Senate Research Center
82R2973 CJC-F

S.B. 1405
By: Hinojosa
Intergovernmental Relations
4/29/2011
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Receiving notifications from appraisal districts and appraisal review boards is very important for anyone representing taxpayers. Most representation of taxpayers is done by licensed property tax consultants and provisions have been in place for years in the Tax Code to ensure that consultants receive notifications on behalf of their clients.

However, certain individuals are exempt from the consultant registration process, chiefly attorneys, certified public accountants, and to a lesser extent, real estate brokers and agents, and licensed appraisers. Until last session, no provisions existed in the Tax Code to ensure that these exempt individuals received notifications on behalf of their clients.

Last session, the legislature added Section 1.111(j) to do so. Unfortunately, through a drafting error, the Texas Legislative Council included only notices from the appraisal districts in that section. Notices from appraisal review boards were left out.

Since notices from appraisal review boards are most critical this bill corrects the omission and ensures that these authorized individuals will be made aware of when hearings will occur and receive copies of the appraisal review board decision for hearings they attend on behalf of their clients.

As proposed, S.B. 1405 amends current law relating to the right of a person exempt from registration as a property tax consultant who files a protest with the appraisal review board on behalf of a property owner to receive notices from the board regarding the property subject to the protest.

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(j), Tax Code, to entitle an individual exempt from registration as a property tax consultant under Section 1152.002, Occupations Code, who files a protest with the appraisal review board on behalf of the property owner to receive all notices from the appraisal district and appraisal review board regarding the property subject to the protest until the authority is revoked by the property owner as provided by this section.

SECTION 2. Effective date: upon passage or September 1, 2011.