

## **BILL ANALYSIS**

Senate Research Center  
83R5150 DDT-F

H.B. 3439  
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Finance  
5/15/2013  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Under current law, only a property owner can revoke the appointment of a designated agent to act on the owner's behalf in connection with property tax-related matters. Interested parties note that sometimes a property owner can be non-responsive to a designated agent and not provide the information needed to adequately represent the owner's interests. The parties assert that, in such situations, the agent should be allowed to revoke the designation. H.B. 3439 seeks to provide a designated agent with this option.

H.B. 3439 amends current law relating to the representation of a property owner by an agent in a property tax matter.

### **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 1.11(b), Tax Code, as follows:

(b) Requires that a request made under this section (Communications to Fiduciary) be filed with the appraisal district to be effective. Provides that a request remains in effect until revoked by a written revocation filed with the appraisal district by the owner or the owner's designated agent.

SECTION 2. Amends Sections 1.111(c) and (i), Tax Code, as follows:

(c) Provides that the designation of an agent under this section remains in effect until revoked in a written revocation filed with the appraisal district by the property owner or designated agent. Requires the designated agent revoking the designation to send notice of the revocation by certified mail to the property owner at the owner's last known address. Provides that a designation may be made to expire according to its own terms but is still subject to prior revocation by the property owner or designated agent.

(i) Deletes existing text providing that, if an appraisal review board (board) designates a time and place for appearance before a hearing, an agency authorization is considered to be filed at or before the hearing if a copy of the authorization is filed at the time and place designated by the appraisal review board.

SECTION 3. Effective date: September 1, 2013.