

## **BILL ANALYSIS**

H.B. 3439  
By: Otto  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

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.

### **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**

H.B. 3439 amends the Tax Code to authorize a written revocation of a property owner's request that all communications relating to the owner's property or taxes be delivered to the owner's fiduciary to be filed with the appraisal district by the owner's designated agent.

H.B. 3439 authorizes a written revocation of a designation by a property owner of an agent to act on the owner's behalf in connection with all property tax-related matters to be filed with the appraisal district by the owner's designated agent. The bill requires a 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 and provides that a designation that is made to expire according to its own terms is still subject to prior revocation by the owner's designated agent. The bill removes a statutory provision establishing that, if an appraisal review board designates a time and place for appearance before a hearing on a motion or protest filed by a property owner's agent, 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 board.

### **EFFECTIVE DATE**

September 1, 2013.