

BILL ANALYSIS

H.B. 2043
By: Springer
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties raise concerns regarding the qualifications required for an appraisal district employee to testify as to the value of real property in certain property tax appeals. H.B. 2043 seeks to address those concerns by placing restrictions on the circumstances in which such an employee may so testify.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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. 2043 amends a certain provision of the Tax Code, as effective January 1, 2020, to restrict a court's authority to give preference to an appraisal district employee testifying as to the value of real property in an appeal seeking remedy for an excessive or unequal appraisal who is authorized to perform an appraisal of real estate under applicable provisions of the Texas Appraiser Licensing and Certification Act to instances in which the employee is testifying as to the value of real property in such an appeal for which the appraised or market value, as applicable, of the property as determined by appraisal review board order is less than \$1 million. The bill provides that this provision, notwithstanding Section 14(b), Chapter 481, (S.B. 1760), Acts of the 84th Legislature, Regular Session, 2015, as added by that act and amended by this bill takes effect September 1, 2017.

H.B. 2043 amends the Tax Code to prohibit an appraisal district employee who is not authorized to perform an appraisal of real estate under the same provisions of the Texas Appraiser Licensing and Certification Act from testifying as to the value of real property in such an appeal if the appraised or market value, as applicable, of the property as determined by appraisal review board order is \$1 million or more.

EFFECTIVE DATE

September 1, 2017.