

BILL ANALYSIS

S.B. 1767
By: Buckingham
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that the current process through which a property owner may protest the appraisal of the owner's property is unfairly biased in favor of the appraisal district. S.B. 1767 seeks to address this issue by providing protections for property owners who choose to protest their assessments.

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

S.B. 1767 amends the Tax Code to entitle a property owner in a hearing on a motion to correct the appraisal roll to elect to present the property owner's evidence and argument before, after, or between the cases presented by the chief appraiser and each taxing unit. The bill entitles a property owner who is a party to a protest to elect to present the owner's case at a hearing on the protest either before or after the appraisal district presents the district's case.

EFFECTIVE DATE

January 1, 2018.