

## **BILL ANALYSIS**

Senate Research Center  
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S.B. 1767  
By: Buckingham  
Finance  
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As Filed

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

Property owners who believe their local appraisal district has over appraised their property have the option of protesting this assessment before their local appraisal review board. However, the current protest system is unfairly biased in favor of the appraisal district.

Many property owners are currently discouraged from protesting their assessment for fear that an appraisal review board could increase the assessed value of their property during a protest hearing. This is fundamentally flawed and is comparable to contesting a speeding ticket and then having the speed alleged to be driven be further increased by a court.

Moreover, the current procedure of protest hearings prevents property owners from having an informed opportunity to protest their assessment. Complicated and complex codes and values provided to property owners before a protest hearing do little to empower those who protest to have a fair chance to persuade the appraisal review board that their property was incorrectly assessed.

S.B. 1767 seeks to provide protections for property owners who choose to protest their assessments by preventing additional increases in assessments without consent and guaranteeing an opportunity to respond to the evidence used to determine the value of their property.

S.B. 1767 also seeks to remedy the inherent advantage currently held by the appraisal district by providing a protestor with the option to present his or her evidence and argument before, after, or between the cases presented by the chief appraiser and each taxing unit.

As proposed, S.B. 1767 amends current law relating to hearings and protests before appraisal review boards involving ad valorem tax determinations.

### **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 25.25(e), Tax Code, to entitle the property owner to elect to present the owner's evidence and argument before, after, or between the cases presented by the chief appraiser and each taxing unit at a hearing by the appraisal review board (board).

SECTION 2. Amends Section 41.47, Tax Code, by adding Subsection (a-1), to prohibit the board from determining the appraised value of the property that is the subject of a protest to be an amount greater than the appraised value of the property as shown in the appraisal records submitted to the board by the chief appraiser under Section 25.22 (Submission for Review and Protest) or 25.23 (Supplemental Appraisal Records) unless agreed to by the parties to the protest.

SECTION 3. Amends Section 41.66(b), Tax Code, to entitle 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.

SECTION 4. Provides that the change in law made by this Act to Section 25.25, Tax Code, applies only to a motion to correct an appraisal roll filed on or after the effective date of this Act.

SECTION 5. Makes application of Sections 41.47 and 41.66, Tax Code, prospective.

SECTION 6. Effective date: January 1, 2018.