

BILL ANALYSIS

S.B. 2531
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been suggested that there is a need to codify the use of an agreed order to dispose of a taxpayer protest in order to help move appraisal protests more quickly through the process. S.B. 2531 seeks to achieve this goal by providing for the disposition of a taxpayer protest by an agreed order between the chief appraiser and the property owner or the designated agent of the owner.

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. 2531 amends the Tax Code to authorize the chief appraiser and the property owner or the designated agent of the owner to file a joint motion with the appraisal review board (ARB) notifying the ARB that the applicable parties have agreed to a disposition of a taxpayer protest and requesting the ARB to issue an agreed order. The joint motion must contain the terms of the disposition of the protest. The bill, with regard to the agreed order:

- requires the chairman of the ARB to issue the order not later than the fifth day after the date on which the joint motion is filed with the ARB;
- if the chairman is unable to issue the agreed order within that period, requires the ARB to issue the agreed order not later than the 30th day after the date on which the joint motion is filed with the ARB; and
- authorizes the chief appraiser and the property owner or the designated agent to provide in the joint motion that the agreed order is appealable in the same manner as any other order issued by the ARB.

EFFECTIVE DATE

January 1, 2020.