

BILL ANALYSIS

Senate Research Center
80R16078 UM-D

H.B. 3038
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Current law requires counties with a population of 125,000 or more to appoint a taxpayer liaison officer to ensure public access to and information on the appraisal process and protest procedures. Many counties have appointed the county's chief appraiser to this position, which has raised concerns about a conflict of interest.

H.B. 3038 provides that the chief appraiser or any other person who performs appraisal services for compensation is not eligible to be the taxpayer liaison officer for the appraisal district.

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 6.052, Tax Code, by adding Subsection (e), to provide that the chief appraiser or any other person who performs appraisal services for the appraisal district for compensation is not eligible to be the taxpayer liaison officer for the appraisal district.

SECTION 2. Effective date: September 1, 2007.