

SENATOR PAUL BETTENCOURT

COMMITTEES:

INTERGOVERNMENTAL AFFAIRS—VICE-CHAIR

EDUCATION FINANCE HIGHER EDUCATION

September 4, 2015

To: Lieutenant Governor Dan Patrick

From: Senator Paul Bettencourt

CC: Jane Nelson, Chair Senate Finance Committee

Re: Request of an interim charge to do a comprehensive study on the property tax appraisal process, including governance and accountability for appraisal districts.

The recent lawsuit that was jointly announced by the City of Austin and the Travis County Appraisal District as a method to get the current policy issues of 'equal and uniform' and 'sales price disclosure' before the Courts strikes me as judicial activism at its worst. Currently, if a taxing unit is unhappy with an appraisal district they may sue, even if it results in hardship for property owners. The City of Austin's lawsuit against Travis CAD, all the owners of commercial property and vacant lots in Travis County, and the Comptroller's office is a prime example.

Therefore I would like to respectfully ask for an interim charge to study the appraisal process as a whole, including the governance of and accountability for appraisal districts and appraisal review boards. As property values continue to rise, taxpayers should be able to determine who is accountable for rising property values and property tax bills. And taxpayers need a means to hold an appraisal district accountable for following the law without having to go to the expense of a lawsuit. The entire state, local governments and taxpayers would benefit from a simpler, more transparent, more user-friendly property tax appraisal process.

Sincerely,

Senator Paul Bettencourt

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