

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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FISCAL IMPACT STATEMENT

LS 6762

BILL NUMBER: HB 1166

NOTE PREPARED: Apr 8, 2021

BILL AMENDED: Apr 8, 2021

SUBJECT: Tax Representatives and Assessor Competency.

FIRST AUTHOR: Rep. Soliday

FIRST SPONSOR: Sen. Holdman

BILL STATUS: 2nd Reading - 2nd House

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: State & Local

Summary of Legislation: (Amended) *Tax Representatives:* This bill provides that certified level two assessor-appraisers and certified level three assessor-appraisers may serve as tax representatives under certain circumstances.

Taxpayer Complaints: The bill also provides that a taxpayer may submit a written complaint to the Department of Local Government Finance (DLGF) if the taxpayer has reason to believe the assessing official failed to adhere to Uniform Standards of Professional Appraisal Practice (USPAP) or does not have the necessary competency to perform the assessment. In addition, the bill provides that notice of a taxpayer's right to submit a written complaint must be included on the taxpayer's notice of assessment or reassessment.

Effective Date: (Amended) Upon Passage; July 1, 2021.

Explanation of State Expenditures: (Revised) *Taxpayer Complaints:* This bill may cause a slight increase in the DLGF's workload. The DLGF should be able to implement the bill's requirements with no additional appropriations, assuming near customary agency staffing and resource levels.

Under current law, local assessors must be competent to perform an assessment, must acquire said competency, or must contract with a competent appraiser. The assessor must also adhere to USPAP. Currently, the DLGF may revoke the certification of a local assessor for gross incompetence in the performance of an assessment. This bill permits a taxpayer to submit a complaint to the DLGF and requires the DLGF to respond in writing within 30 days.

The bill also requires that assessment notices include notice to the taxpayer of the taxpayer's right to submit

a written complaint to the DLGF. The DLGF prescribes the assessment form (Form 11).

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: (Revised) *Tax Representatives*: This provision has no fiscal impact.

State Agencies Affected: Department of Local Government Finance (DLGF)

Local Agencies Affected: Local assessors.

Information Sources:

Fiscal Analyst: Bob Sigalow, 317-232-9859.