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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 22, 2021

Subject: Senate Bill No. 98

Summary

Senate Bill No. 98 provides for the standard of evidence required from a BOTA appeal, extends the time allowed for a former member to serve and provides for the appointment of a pro tempore member.

Section 1 – provides that for a taxpayer that appeals a decision of the board of tax appeals to district court based on a determination of valuation of real property, the county appraiser is required to produce evidence the validity and correctness of such valuation.

Section 2 – extends the time period a member of the board may continue to serve after the expiration of the term from 90 to 180 days. Additionally, the Governor is allowed to appoint a former member to the Board of Tax Appeals as a member pro tempore of the Board for a period of time not to exceed one year if after having exercised due diligence, a vacancy on the Board exists.