

By: Bettencourt

S.B. No. 1436

A BILL TO BE ENTITLED

AN ACT

relating to the appeal of a determination by the comptroller of public accounts of a protest of the comptroller's findings in a study of school district property values.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 403.303(d), Government Code, is amended to read as follows:

(d) A protesting school district may appeal a determination of a protest by the comptroller to a district court of Travis County by filing a petition with the court. An owner of property subject to the determination of the protest may, with the written approval of the protesting school district, join the school district as a party to the appeal. An appeal must be filed not later than the 30th day after the date the school district receives notification of a final decision on a protest. The ~~[Review is conducted by the]~~ court shall review de novo the comptroller's determination of the protest sitting without a jury. The court shall order specific changes to the property value study ~~[remand the determination to the comptroller]~~ if on the review the court determines ~~[discovers that substantial rights of the school district have been prejudiced, and]~~ that:

(1) the comptroller has acted arbitrarily and without regard to the facts; or

(2) the finding of the comptroller is not reasonably

1 supported by a preponderance of the [~~substantial~~] evidence
2 introduced before the court at the hearing.

3 SECTION 2. The change in law made by this Act applies to an
4 appeal of a determination by the comptroller of public accounts of a
5 protest of the comptroller's findings in a study of school district
6 property values that is pending on the effective date of this Act or
7 is filed on or after the effective date of this Act.

8 SECTION 3. The comptroller of public accounts is required
9 to implement a provision of this Act only if the legislature
10 appropriates money specifically for that purpose. If the
11 legislature does not appropriate money specifically for that
12 purpose, the comptroller may, but is not required to, implement a
13 provision of this Act using other appropriations available for that
14 purpose.

15 SECTION 4. This Act takes effect January 1, 2022.