

By: Bettencourt

S.B. No. 1436

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the appeal of a determination by the comptroller of  
3 public accounts of a protest of the comptroller's findings in a  
4 study of school district property values.

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

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

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

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

24 (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. This Act takes effect January 1, 2022.