

By: Powell
(Schofield)

S.B. No. 1854

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an appeal through binding arbitration of an appraisal
3 review board order determining a protest concerning a residence
4 homestead for which the property owner has elected to defer the
5 collection of ad valorem taxes.

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

7 SECTION 1. Section 41A.10, Tax Code, is amended by amending
8 Subsection (a) and adding Subsection (c) to read as follows:

9 (a) The pendency of an appeal under this chapter does not
10 affect the delinquency date for the taxes on the property subject to
11 the appeal. Except for a property owner who has elected to defer
12 the collection of taxes under Section 33.06 or 33.065 on the
13 property subject to the appeal and for which the deferral is still
14 in effect, a [A] property owner who appeals an appraisal review
15 board order under this chapter shall pay taxes on the property
16 subject to the appeal in an amount equal to the amount of taxes due
17 on the portion of the taxable value of the property that is not in
18 dispute. If the final determination of an appeal under this chapter
19 decreases the property owner's tax liability to less than the
20 amount of taxes paid, the taxing unit shall refund to the property
21 owner the difference between the amount of taxes paid and the amount
22 of taxes for which the property owner is liable.

23 (c) For the purposes of Subsection (b) of this section,
24 taxes are not considered delinquent on property subject to an

1 appeal if the property owner has elected to defer the collection of
2 taxes on the property under Section 33.06 or 33.065 and the deferral
3 is still in effect.

4 SECTION 2. The changes in law made by this Act apply only to
5 a request for binding arbitration under Chapter 41A, Tax Code, that
6 is filed on or after the effective date of this Act. A request for
7 binding arbitration under Chapter 41A, Tax Code, that is filed
8 before the effective date of this Act is governed by the law in
9 effect on the date the request is filed, and the former law is
10 continued in effect for that purpose.

11 SECTION 3. This Act takes effect September 1, 2021.