

BILL ANALYSIS

Senate Research Center
80R13587 JPL-D

H.B. 3490
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Finance
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Texas law allows a chief appraiser, upon approval of the board of directors of the central appraiser district, to file an appeal against a property owner after an appraisal review board determination order in favor of the owner.

H.B. 3490 prohibits a chief appraiser from filing an appeal against a property owner after a determination order by the appraisal review board in favor of the owner if the value of the property is less than \$1 million in value.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to any state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 42.02, Tax Code, as follows:

(a) Creates this subsection from existing text. Entitles the chief appraiser to appeal an order of the appraisal review board (board) determining a taxpayer protest as provided by Subchapter C (Taxpayer Protest), Chapter 41, subject to Subsection (b).

(b) Prohibits the chief appraiser from appealing an order of the board determining a taxpayer protest under Subsection (a)(1) if the protest involved a determination of the appraised or market value of the taxpayer's property and that value according to the order that is the subject of the appeal is less than \$1 million or for any other taxpayer protest, the property to which the protest applies has an appraised value according to the appraisal roll for the current year of less than \$1 million.

(c) Authorizes the chief appraiser, on written approval of the board of directors of the appraisal district, to appeal an order of the board determining a taxpayer protest otherwise prohibited by Subsection (b), if the chief appraiser alleges that the taxpayer or a person acting on behalf of the taxpayer committed fraud, made a material misrepresentation, or presented fraudulent evidence in the hearing before the board. Requires the court, in an appeal under this subsection, to first consider whether the taxpayer or a person acting on behalf of the taxpayer committed fraud, made a material misrepresentation, or presented fraudulent evidence to the board. Requires the court to dismiss the appeal and award court costs and reasonable attorney's fees to the taxpayer if the court does not find by a preponderance of the evidence that the taxpayer or a person acting on behalf of the taxpayer committed fraud, made a material misrepresentation, or presented fraudulent evidence to the board.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2007.