

By: Swinford

H.B. No. 1680

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the required payment of taxes by property owners who  
3 appeal certain ad valorem tax determinations.

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

5 SECTION 1. Section 42.08, Tax Code, is amended by adding  
6 Subsection (b-1) to read as follows:

7 (b-1) This subsection applies only to an appeal in which the  
8 property owner elects to pay the amount of taxes described by  
9 Subsection (b)(1). The notice of appeal filed by the property owner  
10 must be accompanied by a statement in writing of the amount of taxes  
11 the property owner proposes to pay.

12 SECTION 2. The changes in law made by this Act apply only to  
13 an appeal under Chapter 42, Tax Code, that is filed on or after the  
14 effective date of this Act. An appeal under Chapter 42, Tax Code,  
15 that was filed before the effective date of this Act is governed by  
16 the law in effect on the date the appeal was filed, and the former  
17 law is continued in effect for that purpose.

18 SECTION 3. This Act takes effect immediately if it receives  
19 a vote of two-thirds of all the members elected to each house, as  
20 provided by Section 39, Article III, Texas Constitution. If this  
21 Act does not receive the vote necessary for immediate effect, this  
22 Act takes effect September 1, 2007.