

By: Otto

H.B. No. 3490

A BILL TO BE ENTITLED

AN ACT

relating to the authority of a chief appraiser to appeal from an order of an appraisal review board determining a taxpayer protest.

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

SECTION 1. Section 42.02, Tax Code, is amended to read as follows:

Sec. 42.02. RIGHT OF APPEAL BY CHIEF APPRAISER. (a) On written approval of the board of directors of the appraisal district, the chief appraiser is entitled to appeal an order of the appraisal review board determining:

(1) a taxpayer protest as provided by Subchapter C, Chapter 41, subject to Subsection (b); or

(2) a taxpayer's motion to change the appraisal roll filed under Section 25.25.

(b) The chief appraiser may not appeal an order of the appraisal review board determining a taxpayer protest under Subsection (a)(1) if:

(1) 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

(2) 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.

1 SECTION 2. The change in law made by this Act applies only
2 to an appeal by a chief appraiser from an order of an appraisal
3 review board that was issued on or after the effective date of this
4 Act. An appeal by a chief appraiser from an order of an appraisal
5 review board that was issued before the effective date of this Act
6 is governed by the law in effect when the order of the appraisal
7 review board was issued and the former law is continued in effect
8 for that purpose.

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