

House Bill 1680
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

No equivalent provision.

SENATE VERSION

CONFERENCE

SECTION __. 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) Except as provided by Subsection (c), 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.

(c) On written approval of the board of directors of the appraisal district, the chief appraiser may appeal an order of the appraisal review 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

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evidence in the hearing before the board. In an appeal under this subsection, the court shall 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 appraisal review board. 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 appraisal review board, the court shall:

- (1) dismiss the appeal; and
- (2) award court costs and reasonable attorney's fees to the taxpayer.

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

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

SECTION 2.

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

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

SECTION __. (a) The change in law made by this Act to Section 42.02, Tax Code, applies only to an appeal by a chief appraiser from an order of an appraisal review

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

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

board that was issued on or after the effective date of this Act. An appeal by a chief appraiser from an order of an appraisal review board that was issued before the effective date of this Act is governed by the law in effect when the order of the appraisal review board was issued, and the former law is continued in effect for that purpose.

(b) The change in law made by this Act to Section 42.08, Tax Code, applies only to an appeal under Chapter 42, Tax Code, that is filed on or after the effective date of this Act. An appeal under Chapter 42, Tax Code, that was filed before the effective date of this Act is governed by the law in effect on the date the appeal was filed, and the former law is continued in effect for that purpose.

Same as House version.