

Amend HB 3454 on third reading by adding the following SECTION to the bill and renumbering existing SECTIONS accordingly:

SECTION _____. (a) Section 41A.01, Tax Code, is amended to read as follows:

Sec. 41A.01. RIGHT OF APPEAL BY PROPERTY OWNER. As an alternative to filing an appeal under Section 42.01, a property owner is entitled to appeal through binding arbitration under this chapter an appraisal review board order determining a protest brought under Section 41.41(a)(1) or (2) concerning the appraised or market value of [~~real~~] property if[+]

~~[(1)]~~ the appraised or market value, as applicable, of the property as determined by the order is \$1 million or less[~~+~~ and

~~[(2)] the appeal does not involve any matter in dispute other than the determination of the appraised or market value of the property].~~

(b) Section 41A.03(a), Tax Code, is amended to read as follows:

(a) To appeal an appraisal review board order under this chapter, a property owner must file with the appraisal district not later than the 45th day after the date the property owner receives notice of the order:

(1) a completed request for binding arbitration under this chapter in the form prescribed by Section 41A.04; and

(2) an arbitration deposit [~~in the amount of \$500,~~] made payable to the comptroller in the amount of:

(A) \$500; or

(B) \$250, if the property owner requests expedited arbitration under Section 41A.031.

(c) Effective September 1, 2012, Section 41A.03(a), Tax Code, is amended to read as follows:

(a) To appeal an appraisal review board order under this chapter, a property owner must file with the appraisal district not later than the 45th day after the date the property owner receives notice of the order:

(1) a completed request for binding arbitration under this chapter in the form prescribed by Section 41A.04; and

(2) an arbitration deposit in the amount of \$500, made

payable to the comptroller.

(d) Chapter 41A, Tax Code, is amended by adding Section 41A.031 to read as follows:

Sec. 41A.031. EXPEDITED ARBITRATION. (a) A property owner is entitled to an expedited arbitration if the property owner includes a request for expedited arbitration in the request filed under Section 41A.03 and pays the required deposit.

(b) An expedited arbitration must provide for not more than one hour of argument and testimony on behalf of the property owner and not more than one hour of argument and testimony on behalf of the appraisal district.

(c) The comptroller shall adopt rules and processes to assist in the conduct of an expedited arbitration, including rules relating to the evidence required to be produced by each party.

(d) This section expires September 1, 2012.

(e) Section 41A.08, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) In an arbitration proceeding under this chapter brought on the ground of unequal appraisal of property, the protest shall be determined in accordance with Section 42.26(a), except that a party may not present evidence relating to the median level of appraisal or the median appraised value of more than five other properties in the appraisal district.

(f) The change in law made by this section applies only to an appeal under Chapter 41A, Tax Code, that is filed on or after the effective date of this Act. An appeal under Chapter 41A, Tax Code, that is 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.

(g) Except as otherwise provided by this section, this section takes effect September 1, 2009.