BILL ANALYSIS

Senate Research Center 81R11130 JE-D

H.B. 4412 By: Taylor (Patrick) Intergovernmental Relations 5/19/2009 Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, if a property owner requests binding arbitration to appeal an appraisal review board's orders involving two or more tracts of land that are contiguous to one another, the property owner must pay an arbitration deposit in the amount of \$500 for each tract of land.

H.B. 4412 clarifies that, for a property owner requesting binding arbitration to appeal the orders of an appraisal review board, involving two or more tracts of land that are contiguous, a single \$500 arbitration deposit is sufficient.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 41A.03, Tax Code, by adding Subsection (a-1), as follows:

(a-1) Provides that a single arbitration deposit in the amount provided by Subsection (a)(2) (relating to requiring a property owner, to appeal an appraisal review board order under this chapter, to file with the appraisal district by a certain time an arbitration deposit in the amount of \$500, made payable to the comptroller) is sufficient to satisfy the requirement of Subsection (a)(2), if a property owner requests binding arbitration under this chapter to appeal appraisal review board orders involving two or more tracts of land that are contiguous to one another.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2009.