

## **BILL ANALYSIS**

H.B. 4412  
By: Taylor  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

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**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 4412 amends the Tax Code to clarify that if a property owner requests binding arbitration to appeal appraisal review board orders involving two or more tracts of land that are contiguous to one another, a single arbitration deposit in the amount of \$500 made payable to the comptroller of public accounts is sufficient to satisfy the deposit requirement.

### **EFFECTIVE DATE**

September 1, 2009.