

By: Villarreal, Otto

H.B. No. 4041

Substitute the following for H.B. No. 4041:

By: Oliveira

C.S.H.B. No. 4041

A BILL TO BE ENTITLED

AN ACT

relating to an appeal from an order of an appraisal review board determining a protest.

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

SECTION 1. 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].~~

SECTION 2. 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

1 this chapter in the form prescribed by Section 41A.04; and

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

4 (A) \$500; or

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

7 SECTION 3. Effective September 1, 2012, Section 41A.03(a),
8 Tax Code, is amended to read as follows:

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

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

15 (2) an arbitration deposit in the amount of \$500, made
16 payable to the comptroller.

17 SECTION 4. Chapter 41A, Tax Code, is amended by adding
18 Section 41A.031 to read as follows:

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

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

27 (c) The comptroller shall adopt rules and processes to

1 assist in the conduct of an expedited arbitration, including rules
2 relating to the evidence required to be produced by each party.

3 (d) This section expires September 1, 2012.

4 SECTION 5. Section 41A.08, Tax Code, is amended by adding
5 Subsection (c) to read as follows:

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

12 SECTION 6. The change in law made by this Act applies only
13 to an appeal under Chapter 41A, Tax Code, that is filed on or after
14 the effective date of this Act. An appeal under Chapter 41A, Tax
15 Code, that is filed before the effective date of this Act is
16 governed by the law in effect on the date the appeal was filed, and
17 the former law is continued in effect for that purpose.

18 SECTION 7. Except as otherwise provided by this Act, this
19 Act takes effect September 1, 2009.