

By: Villarreal

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 to binding arbitration.

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

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

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

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

20 SECTION 4. This Act takes effect September 1, 2009.