

## **BILL ANALYSIS**

H.B. 2461  
By: Bonnen  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, protections for property tax arbitrators from lawsuits by a party to an arbitration regarding the results of the arbitration are inadequate. A property tax arbitrator acts as a judge or mediator between two parties to determine the value of property or the amount to award one of the parties in remedy or relief. Many contend that property tax arbitrators should be extended the same civil liability immunity as a judge in these circumstances.

H.B. 2461 seeks to protect an arbitrator from civil liability and suit based on the arbitration by providing immunity from civil liability for property tax arbitrators for determinations made in the course of a binding arbitration under certain circumstances.

### **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. 2461 amends the Tax Code to grant an arbitrator, appointed to resolve a property tax appeal of an appraisal review board order, immunity from civil liability that is based on the arbitrator's determination of the value of property or of the appropriate award of any remedy or relief as if the arbitrator were a district judge making the determination. The bill establishes that all existing immunity granted arbitrators by law, express or implied, continues in full force and effect.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.