

By: Villarreal

H.B. No. 1887

A BILL TO BE ENTITLED

AN ACT

relating to procedural changes to property tax protests and appeals.

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

SECTION 1. SECTION 41.47(f) Tax Code, is added to read as follows:

(f) The appraisal review board order shall contain the appraised value determined by the appraisal review board for each account which was the subject of the protest.

SECTION 2. SECTION 42.21(e), Tax Code, is added to read as follows:

(e) The court has jurisdiction over a timely petition if the property identified in the petition was the subject of an appraisal review board hearing and the issuance of an order determining protest and the plaintiff identified in the petition was the owner or lessee of the property on January 1st of the tax year, during the tax year or identified on the appraisal roll.

SECTION 3. SECTION 42.23(f), Tax Code, is added to read as follows:

(f) For purposes of a no evidence motion for summary judgment filed by an appraisal district, the property owner or the owner's agent may offer evidence of the market value or the equal and uniform value of the property.

SECTION 4. SECTION 42.23(g) Tax Code, is added to read as

1 follows:

2 (g) Upon written request of either party filed with the  
3 court, the other party shall agree to alternative dispute  
4 resolution within 90 days of such request. If a party refuses to  
5 agree to alternative dispute resolution, the court shall enter  
6 orders requiring alternative dispute resolution and may impose  
7 sanctions for failure to participate in alternative dispute  
8 resolution.

9 SECTION 5. SECTION 42.23(h) Tax Code, is added to read as  
10 follows:

11 (h) Notwithstanding any other statute to the contrary, for  
12 purposes of an appeal under this chapter, an individual is not  
13 required to be a licensed real estate appraiser to offer expert  
14 testimony with regard to the market value or equal and uniform value  
15 of a property.

16 SECTION 6. SECTION 42.26(e) Tax Code, is added to read as  
17 follows:

18 (e) For purposes of this section, the value of the property  
19 subject to the suit and the value of a comparable property or sample  
20 property that is used for comparison must be the appraised value  
21 determined by the appraisal review board rather than the appraised  
22 value determined by the resolution of an appeal.

23 SECTION 7. SECTION 42.29(c), Tax Code, is added to read as  
24 follows:

25 (c) The provisions of subsection (b) are not applicable if  
26 the appraisal district refuses to enter into alternative dispute  
27 resolution with the property owner within 240 days of the filing of

1 the lawsuit, refuses to hold a settlement conference with the  
2 property owner within 240 days of filing of the lawsuit or refused  
3 to hold an informal hearing on the property prior to the appraisal  
4 review board hearing on the property.

5 SECTION 8. SECTION 42.43(b) Tax Code, is amended to read as  
6 follows:

7 (b) For a refund made under this section, ~~because an~~  
8 ~~exemption under Section 11.20 that was denied by the chief~~  
9 ~~appraiser or appraisal review board is granted,~~ the taxing unit  
10 shall include with the refund interest on the amount refunded  
11 calculated at an annual rate that is equal to the auction average  
12 rate quoted on a bank discount basis for three-month treasury bills  
13 issued by the United States government, as published by the Federal  
14 Reserve Board, for the week in which the taxes become delinquent,  
15 but not more than 10 percent, calculated from the delinquency date  
16 for the taxes until the date the refund is made. A taxing unit may  
17 not agree as part of a settlement of a lawsuit to waive interest.  
18 ~~For any other refund made under this section, the taxing unit shall~~  
19 ~~include with the refund interest on the amount refunded at an annual~~  
20 ~~rate of eight percent, calculated from the delinquency date for the~~  
21 ~~taxes until the date the refund is made.~~

22 SECTION 9. This Act takes effect immediately if it receives  
23 a vote of two-thirds of all members elected to each house, as  
24 provided by Section 39, Article III, Texas Constitution. If this  
25 Act does not receive the vote necessary for immediate effect, this  
26 Act takes effect September 1, 2011.