

By: Otto

H.B. No. 2203

A BILL TO BE ENTITLED

AN ACT

relating to the pilot program authorizing a property owner to appeal to the State Office of Administrative Hearings certain appraisal review board determinations.

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

SECTION 1. Section 2003.902, Government Code, is amended to read as follows:

Sec. 2003.902. COUNTIES INCLUDED. The pilot program shall be implemented:

(1) in Bexar, Cameron, El Paso, Harris, Tarrant, and Travis Counties for a three-year period beginning with the ad valorem tax year that begins January 1, 2010; and

(2) in Collin, Denton, Fort Bend, Montgomery, and Nueces Counties for a one-year period beginning with the ad valorem tax year that begins January 1, 2012.

SECTION 2. Section 2003.906, Government Code, is amended to read as follows:

Sec. 2003.906. NOTICE OF APPEAL TO OFFICE; DEPOSIT. (a) To appeal an appraisal review board order to the office under this subchapter, a property owner must file with the chief appraiser of the appraisal district ~~[not later than the 30th day after the date the property owner receives notice of the order]:~~

(1) a completed notice of appeal to the office in the form prescribed by Section 2003.907; and

(2) a deposit [~~filing fee~~] in the amount of \$1,500 [~~\$300~~], made payable to the office.

(a-1) The notice of appeal required under Subsection (a)(1) must be filed with the chief appraiser not later than the 30th day after the date the property owner receives notice of the order.

(a-2) The deposit required under Subsection (a)(2) must be filed with the chief appraiser not later than the 90th day after the date the property owner receives notice of the order. The deposit is refundable:

(1) less the filing fee if the property owner and the appraisal district settle before the appeal is heard; or

(2) less the filing fee and the office's costs if the property owner and the appraisal district settle after the appeal is heard.

(a-3) If the property owner fails to pay the deposit as required under Subsection (a-2):

(1) the office shall dismiss the property owner's appeal; and

(2) the property owner is not entitled to file an appeal under this subchapter in any subsequent tax year.

(b) As soon as practicable after receipt of a notice of appeal, the chief appraiser for the appraisal district shall:

(1) indicate, where appropriate, those entries in the records that are subject to the appeal;

(2) submit the notice of appeal and deposit [~~filing fee~~] to the office; and

(3) request the appointment of a qualified

1 administrative law judge to hear the appeal.

2 SECTION 3. Section 2003.912(b), Government Code, is amended  
3 to read as follows:

4 (b) The determination:

5 (1) must include a determination of the appraised or  
6 market value, as applicable, of the property that is the subject of  
7 the appeal;

8 (2) must contain a brief analysis of the  
9 administrative law judge's rationale for and set out the key  
10 findings in support of the determination but is not required to  
11 contain a detailed discussion of the evidence admitted or the  
12 contentions of the parties;

13 (3) may include any remedy or relief a court may order  
14 under Chapter 42, Tax Code, in an appeal relating to the appraised  
15 or market value of property, including ~~[other than]~~ an award of  
16 attorney's fees under Section 42.29, Tax Code; and

17 (4) shall specify whether the appraisal district or  
18 the property owner is required to pay the costs of the hearing and  
19 the amount of those costs.

20 SECTION 4. The change in law made by this Act to Section  
21 2003.912, Government Code, applies only to an appeal filed under  
22 Subchapter Z, Chapter 2003, Government Code, on or after the  
23 effective date of this Act. An appeal filed under Subchapter Z,  
24 Chapter 2003, Government Code, before the effective date of this  
25 Act is governed by the law in effect when the appeal was filed, and  
26 the former law is continued in effect for that purpose.

27 SECTION 5. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as  
2 provided by Section 39, Article III, Texas Constitution. If this  
3 Act does not receive the vote necessary for immediate effect, this  
4 Act takes effect September 1, 2011.