

By: Otto

H.B. No. 2203

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the pilot program authorizing a property owner to
3 appeal to the State Office of Administrative Hearings certain
4 appraisal review board determinations.

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

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

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

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

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

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

18 (b) The determination:

19 (1) must include a determination of the appraised or
20 market value, as applicable, of the property that is the subject of
21 the appeal;

22 (2) must contain a brief analysis of the
23 administrative law judge's rationale for and set out the key
24 findings in support of the determination but is not required to

1 contain a detailed discussion of the evidence admitted or the
2 contentions of the parties;

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

7 (4) shall specify whether the appraisal district or
8 the property owner is required to pay the costs of the hearing and
9 the amount of those costs.

10 SECTION 3. The change in law made by this Act to Section
11 2003.912, Government Code, applies only to an appeal filed under
12 Subchapter Z, Chapter 2003, Government Code, on or after the
13 effective date of this Act. An appeal filed under Subchapter Z,
14 Chapter 2003, Government Code, before the effective date of this
15 Act is governed by the law in effect when the appeal was filed, and
16 the former law is continued in effect for that purpose.

17 SECTION 4. This Act takes effect immediately if it receives
18 a vote of two-thirds of all the members elected to each house, as
19 provided by Section 39, Article III, Texas Constitution. If this
20 Act does not receive the vote necessary for immediate effect, this
21 Act takes effect September 1, 2011.