

BILL ANALYSIS

H.B. 3441
By: Otto
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that under current law, different avenues of appeal of appraisal review board orders have different filing deadlines. For example, a property owner seeking to appeal an appraisal review board order through binding arbitration has 45 days after the property owner receives notice of an order to file the requisite deposit and request form, while a taxpayer seeking judicial review of such an order has 60 days after receiving notice of the order to file a petition for review with the district court. H.B. 3441 seeks to unify the time frame for appeal by implementing one filing deadline of 60 days after receipt of an appraisal review board order.

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. 3441 amends the Tax Code to extend the deadline by which a property owner is required to file with an appraisal district the requisite arbitration deposit and request form in order to appeal an appraisal review board order through binding arbitration from the 45th to the 60th day after the date the property owner receives notice of the order.

H.B. 3441 amends the Government Code to extend the deadline by which a property owner, under the appraisal review board order appeal pilot program developed by the State Office of Administrative Hearings, is required to file with the chief appraiser of an appraisal district the requisite notice of appeal in order to appeal an appraisal review board order to the office from the 30th to the 60th day after the date the property owner receives notice of the order.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.