

BILL ANALYSIS

H.B. 3443
By: Otto
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current law, a person is entitled to intervene in certain property tax appeals if the person owned the property at any time during the tax year at issue, leased the property at any time during the tax year at issue and the person filed the protest that resulted in the issuance of the order under appeal, or is shown on the appraisal roll as the owner of the property or as a lessee authorized to file a protest and the person filed the protest that resulted in the issuance of the order under appeal. Interested parties contend that the law allows the necessary parties most directly affected by an appraisal review board decision or order of the comptroller of public accounts to participate in and pursue the appeal. However, the parties assert that current law does not provide a party who acquires ownership while the appeal is pending the same rights. H.B. 3443 seeks to ensure that all parties affected by a property tax decision have the opportunity to participate in the appeal of the decision.

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. 3443 amends the Tax Code to entitle a person to intervene in an appeal of certain property tax decisions of an appraisal review board or orders of the comptroller of public accounts, to grant such a person standing, and to grant a district court jurisdiction in the appeal if the property that is the subject of the appeal was also the subject of a protest hearing and the person acquires ownership of the property during the pendency of the appeal and the person obtains an assignment of the right to pursue the appeal from a prior owner of the property with authority to pursue the appeal, a court-appointed receiver with authority to pursue the appeal under a court order, or a trustee under a deed of trust or similar instrument if the person acquires the property at a foreclosure sale and the property owner whose interest was foreclosed on had authority to pursue the appeal.

EFFECTIVE DATE

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