

## **BILL ANALYSIS**

S.B. 1255  
By: Patrick  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Current law authorizes property owners to file a protest of appraised value based on an unequal appraisal of the owner's property, the appeal of which is heard by the appraisal review board in each county. Interested parties note that certain appraisal review board orders may be appealed through binding arbitration by the property owner, but not an order relating to unequal appraisal of the owner's property.

S.B. 1255 seeks to address this issue as it relates to binding arbitration of an appraisal review board order determining a protest of an unequal appraisal of an owner's property, with the intention of allowing property owners to avoid more costly and lengthy judicial appeals and saving both county appraisal districts and property owners time and money.

### **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**

S.B. 1255 amends the Tax Code to include an appraisal review board order determining a protest of an unequal appraisal of a property owner's property among the orders a property owner is entitled to appeal through binding arbitration if the property qualifies as the owner's residence homestead or the appraised market value, as applicable, of the property as determined by the order is \$1 million or less. The bill requires an arbitrator, before conducting a hearing on an arbitration relating to the appeal of such an order, to complete a training program on property tax law and requires the training program to emphasize the requirements regarding the equal and uniform appraisal of property, be at least four hours in length, and be approved by the comptroller of public accounts.

### **EFFECTIVE DATE**

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