

By: Deuell

S.B. No. 464

A BILL TO BE ENTITLED

AN ACT

relating to the dismissal of complaints against property tax professionals.

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

SECTION 1. Section 1151.204, Occupations Code, is amended to read as follows:

Sec. 1151.204. DISMISSAL OF COMPLAINTS [~~COMPLAINT RELATING TO APPRAISED VALUE~~]. (a) After investigation, the department may dismiss a complaint, in part or entirely, without conducting a hearing if[+]

[~~(1)~~] the complaint [~~challenges only the appraised value of a property or another matter for which Title I, Tax Code, specifies a remedy and~~] does not credibly allege a violation of this chapter or the standards established by the commission for registrants under this chapter[+, and

[~~(2) the disagreement has not been resolved in the complainant's favor by an appraisal review board or court~~].

(b) After investigation, the department shall dismiss a complaint, in part or entirely, without conducting a hearing if:

(1) the complaint challenges:

(A) the imposition of or failure to waive penalties or interest under Sections 33.01 and 33.011, Tax Code;

(B) the appraised value of a property;

(C) the appraisal methodology;

1 (D) the grant or denial of an exemption from
2 taxation; or

3 (E) any matter for which Title 1, Tax Code,
4 specifies a remedy, including an action that a property owner is
5 entitled to protest before an appraisal review board under Section
6 41.41(a), Tax Code; and

7 (2) the subject matter of the complaint has not been
8 finally resolved in the complainant's favor by an appraisal review
9 board, a governing body, an arbitrator, a court, or the State Office
10 of Administrative Hearings under Section 2003.901, Government
11 Code.

12 (c) This section does not apply to:

13 (1) a matter referred to the department by the
14 comptroller under Section 5.102, Tax Code, or a successor statute;

15 (2) a complaint concerning a registrant's failure to
16 comply with the registration and certification requirements of this
17 chapter; or

18 (3) a complaint concerning a newly appointed chief
19 appraiser's failure to complete the training program described by
20 Section 1151.164.

21 SECTION 2. The change in law made by this Act to Section
22 1151.204, Occupations Code, applies only to a complaint filed on or
23 after the effective date of this Act. A complaint filed before that
24 date is governed by the law in effect on the date the complaint was
25 filed, and the former law is continued in effect for that purpose.

26 SECTION 3. This Act takes effect immediately if it receives
27 a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect September 1, 2013.