

By: Patrick

S.B. No. 1255

A BILL TO BE ENTITLED

AN ACT

relating to binding arbitration of an appraisal review board order determining a protest of an unequal appraisal of the owner's property.

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

SECTION 1. Section 41A.01, Tax Code, is amended to read as follows:

Sec. 41A.01. RIGHT OF APPEAL BY PROPERTY OWNER. As an alternative to filing an appeal under Section 42.01, a property owner is entitled to appeal through binding arbitration under this chapter an appraisal review board order determining a protest filed under Section 41.41(a)(1) or (2) concerning the appraised or market value of property if:

(1) the property qualifies as the owner's residence homestead under Section 11.13; or

(2) the appraised or market value, as applicable, of the property as determined by the order is \$1 million or less.

SECTION 2. The heading to Section 41A.06, Tax Code, is amended to read as follows:

Sec. 41A.06. REGISTRY AND ~~[INITIAL]~~ QUALIFICATION OF ARBITRATORS.

SECTION 3. Section 41A.06, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) An arbitrator must complete a training program on

1 property tax law before conducting a hearing on an arbitration
2 relating to the appeal of an appraisal review board order
3 determining a protest filed under Section 41.41(a)(2). The
4 training program must:

5 (1) emphasize the requirements regarding the equal and
6 uniform appraisal of property;

7 (2) be at least four hours in length; and

8 (3) be approved by the comptroller.

9 SECTION 4. This Act takes effect immediately if it receives
10 a vote of two-thirds of all the members elected to each house, as
11 provided by Section 39, Article III, Texas Constitution. If this
12 Act does not receive the vote necessary for immediate effect, this
13 Act takes effect September 1, 2013.