

## **BILL ANALYSIS**

H.B. 2282  
By: Guillen  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties observe that a county appraisal district is currently not required to accept taxpayers' findings in the appraisal protest process, which the parties contend gives a county appraisal district more flexibility in determining appraisals and limits a taxpayer's ability to prove an unequal appraisal. The parties further contend that appraisal protests in which the amount of taxes due on the portion of taxable property value that is in dispute is \$10,000 or less should be heard in a justice court rather than a district court. H.B. 2282 seeks to address these issues.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **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. 2282 amends the Tax Code to require an appraisal review board and chief appraiser of an appraisal district to review the evidence or argument provided by a property owner protesting certain property tax appraisal determinations before the hearing on the protest to which the property owner is entitled.

H.B. 2282 authorizes a property owner, as an alternative to bringing an appeal of an appraisal review board order issued to a district court by an appraisal review board located in a county with a population of less than 45,500, that shares a border with a county with a population of 1.5 million or more that is within 200 miles of an international border, and through which the Atascosa River flows, to bring the appeal to a justice court if the appeal relates only to a determination of appraised value or eligibility for an exemption from taxation and the amount of taxes due on the portion of the taxable value of the property that is in dispute is \$10,000 or less, calculated using the preceding year's tax rates.

H.B. 2282 establishes venue of an appeal of an appraisal review board order brought in justice court is in any justice precinct in the county in which the appraisal review board that issued the appealed order is located. The bill requires the justice court to dismiss the appeal if the court determines that the justice court does not have jurisdiction of the appeal and, on such dismissal, authorizes the property owner to appeal the order to a district court by filing a petition for review with the district court not later than the 30th day after the date of the dismissal. The bill applies certain statutory provisions governing a district court's review of an appeal of an appraisal review board order to an appeal brought to a justice court in the same manner as those provisions

apply to an appeal brought to a district court.

H.B. 2282 authorizes an appraisal district to be represented by legal counsel in an appeal brought to a justice court. The bill prohibits a justice court's final judgment in an appeal to the justice court from being appealed by any person. The bill's provisions apply to the appeal of an appraisal review board order without regard to whether the order was issued before the bill's effective date.

**EFFECTIVE DATE**

September 1, 2015.