

SENATE AMENDMENTS

2nd Printing

By: Guillen

H.B. No. 2282

A BILL TO BE ENTITLED

AN ACT

relating to the procedures for protests and appeals of certain ad
valorem tax determinations.

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

SECTION 1. Section 41.45(b), Tax Code, is amended to read as
follows:

(b) The property owner initiating the protest is entitled to
an opportunity to appear to offer evidence or argument. The
property owner may offer the owner's [~~his~~] evidence or argument by
affidavit without personally appearing if the owner [~~he~~] attests to
the affidavit before an officer authorized to administer oaths and
submits the affidavit to the board hearing the protest before it
begins the hearing on the protest. On receipt of an affidavit, the
board shall notify the chief appraiser. The chief appraiser [~~may~~
~~inspect the affidavit and~~] is entitled to a copy of the affidavit on
request. The board and the chief appraiser shall review the
evidence or argument provided by the property owner before the
hearing on the protest.

SECTION 2. Chapter 42, Tax Code, is amended by adding
Subchapter B-1 to read as follows:

SUBCHAPTER B-1. APPEALS FROM APPRAISAL REVIEW BOARD DETERMINATIONS

IN CERTAIN COUNTIES

Sec. 42.35. APPLICABILITY OF SUBCHAPTER. This subchapter
applies only to the appeal of an order issued by an appraisal review

1 board that is located in a county:

2 (1) that has a population of less than 45,500;

3 (2) that shares a border with a county that has a
4 population of 1.5 million or more and is within 200 miles of an
5 international border; and

6 (3) through which the Atascosa River flows.

7 Sec. 42.36. APPEALS TO JUSTICE COURT. (a) As an
8 alternative to bringing an appeal under Section 42.01(a)(1) to a
9 district court as provided by Subchapter B, a property owner may
10 bring the appeal to a justice court if:

11 (1) the appeal relates only to a determination of
12 appraised value or eligibility for an exemption from taxation; and

13 (2) the amount of taxes due on the portion of the
14 taxable value of the property that is in dispute, calculated using
15 the preceding year's tax rates, is \$10,000 or less.

16 (b) Venue of an action brought under Section 42.01(a)(1) in
17 justice court is in any justice precinct in the county in which the
18 appraisal review board that issued the order appealed is located.

19 (c) If the justice court determines that the justice court
20 does not have jurisdiction of the appeal, the court shall dismiss
21 the appeal. In that event, the property owner may appeal the order
22 to a district court by filing a petition for review with the
23 district court not later than the 30th day after the date of the
24 dismissal.

25 (d) Sections 42.21, 42.23, 42.24, 42.25, and 42.26 apply to
26 an appeal brought under Section 42.01(a)(1) to a justice court in
27 the same manner as those sections apply to an appeal brought under

1 Section 42.01(a)(1) to a district court.

2 Sec. 42.37. REPRESENTATION IN JUSTICE COURT. In an appeal
3 brought under Section 42.01(a)(1) to a justice court, an appraisal
4 district may be, but is not required to be, represented by legal
5 counsel.

6 Sec. 42.38. JUSTICE COURT JUDGMENT NOT APPEALABLE. The
7 final judgment of a justice court in an appeal to the justice court
8 brought under Section 42.01(a)(1) may not be appealed by any
9 person.

10 SECTION 3. The change in law made by this Act applies to the
11 appeal of an order of an appraisal review board without regard to
12 whether the order was issued before the effective date of this Act.

13 SECTION 4. This Act takes effect September 1, 2015.

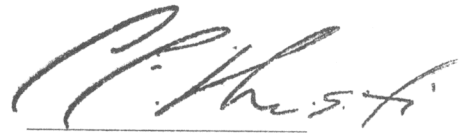
ADOPTED

MAY 24 2015

FLOOR AMENDMENT NO. _____

Secretary of the Senate

BY: _____



1 Amend H.B. No. 2282 (senate committee printing) as follows:

2 (1) In SECTION 2 of the bill, in proposed Section
3 42.36(a)(2), Tax Code (page 2, line 1), strike "\$10,000" and
4 substitute "\$5,000".

5 (2) In SECTION 2 of the bill, strike proposed Section
6 42.38, Tax Code (page 2, lines 19-22), and substitute the
7 following:

8 Sec. 42.38. EXPIRATION OF SUBCHAPTER. This subchapter
9 expires September 1, 2021.

10 (3) Add the following appropriately numbered SECTIONS to
11 the bill and renumber subsequent SECTIONS of the bill
12 accordingly:

13 SECTION _____. On the expiration of Subchapter B-1, Chapter
14 42, Tax Code, as added by this Act, the Office of Court
15 Administration of the Texas Judicial System, using existing
16 resources, shall conduct a study of that subchapter's
17 effectiveness in increasing court efficiency and improving
18 property owners' ability to exercise their appeal rights under
19 Chapter 42, Tax Code. Not later than December 1, 2022, the
20 office shall issue a report on the study to the appropriate
21 standing committees of the house of representatives and the
22 senate. The report must include the office's recommendation as
23 to whether the legislature, in the next regular legislative
24 session following the issuance of the report, should enact
25 legislation similar to Subchapter B-1, Chapter 42, Tax Code, as
26 added by this Act.

27 SECTION _____. An appeal under Subchapter B-1, Chapter 42,
28 Tax Code, that is pending on September 1, 2021, is governed by
29 that subchapter as it existed on August 31, 2021, and that law

1 is continued in effect for that purpose.

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

May 25, 2015

TO: Honorable Joe Straus, Speaker of the House, House of Representatives

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB2282** by Guillen (Relating to the procedures for protests and appeals of certain ad valorem tax determinations.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would amend Subsection 41.45(b) of the Tax Code to provide that the appraisal review board and the chief appraiser shall review the evidence or argument provided by the property owner before the appraisal review board hearing on the protest.

The bill would add new Subchapter B-1, relating to appeals from appraisal review board determinations in certain counties, to Chapter 42 of the Tax Code, to provide that in certain counties a property owner may appeal an appraisal review board order in specified circumstances to a justice court as an alternative to bringing an appeal to a district court. The bill applies to a county that has a population of less than 45,000, shares a border with a county that has a population of 1.5 million or more and is within 200 miles of an international border, and through which the Atascosa River flows. An appeal may be brought to a justice court if the appeal relates only to a determination of appraised value or eligibility for an exemption and the tax amount in dispute is \$5,000 or less. A final judgment of a justice court in an appeal to the justice court may not be appealed by any person. This subchapter would expire on September 1, 2021.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect September 1, 2015 and applies to the appeal of an order of an appraisal review board without regard to whether the order was issued before the effective date of this bill.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

May 14, 2015

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2282 by Guillen (Relating to the procedures for protests and appeals of certain ad valorem tax determinations.), **As Engrossed**

No fiscal implication to the State is anticipated.

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Local Government Impact

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Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 27, 2015

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2282 by Guillen (Relating to the procedures for protests and appeals of certain ad valorem tax determinations.), **As Introduced**

<p>No fiscal implication to the State is anticipated.</p>
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LBB Staff: UP, KK, SD, SJS