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| BILL ANALYSIS |

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| H.B. 1830 |
| By: Anchia |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  Interested parties note that appraisal districts often claim a lack of clear statutory authority as the reason for which the districts generally refuse to waive certain penalties or interest on any additional payments due after a court appeal of certain appraisal review board orders. H.B. 1830 seeks to provide clarity on this issue and help level the playing field for taxpayers by authorizing a property owner and the applicable chief appraiser to agree to waive such penalties and interest. |
| **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. 1830 amends the Tax Code to authorize a property owner and the applicable chief appraiser to agree to waive the penalties and interest otherwise required on the additional property tax due each affected taxing unit as a term of a settlement agreement if the final determination of an appeal of certain orders of the appraisal review board or the comptroller of public accounts occurs under a settlement agreement filed with the court. The bill authorizes a property owner and the applicable chief appraiser, if the final determination of a property tax appeal occurs under such a settlement agreement, to agree to waive the interest due on the amount refunded to the property owner as a term of the settlement agreement. The bill's provisions apply to an appeal that is pending on the bill's effective date or that is filed on or after that date. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2017. |