

By: Anchia

H.B. No. 1830

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the authority to waive certain penalties and interest
3 in order to facilitate the settlement of an ad valorem tax appeal.

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

5 SECTION 1. Section 42.42(c), Tax Code, is amended to read as
6 follows:

7 (c) If the final determination of an appeal occurs after the
8 property owner has paid a portion of the tax finally determined to
9 be due as required by Section 42.08, the assessor for each affected
10 taxing unit shall prepare and mail a supplemental tax bill in the
11 form and manner prescribed by Subsection (b). The additional tax is
12 due and becomes delinquent as provided by Subsection (b), but the
13 property owner is liable for penalties and interest on the tax
14 included in the supplemental bill calculated as provided by Section
15 33.01 as if the tax included in the supplemental bill became
16 delinquent on the original delinquency date prescribed by Chapter
17 31. If the final determination of the appeal occurs pursuant to a
18 settlement agreement filed with the court, the property owner and
19 the chief appraiser may agree to waive the penalties and interest
20 otherwise required by this subsection on the additional tax due
21 each affected taxing unit as a term of the settlement agreement.

22 SECTION 2. Section 42.43(b), Tax Code, is amended to read as
23 follows:

24 (b) For a refund made under this section, the taxing unit

1 shall include with the refund interest on the amount refunded
2 calculated at an annual rate of 9.5 percent, calculated from the
3 delinquency date for the taxes until the date the refund is made.
4 If the final determination of the appeal occurs pursuant to a
5 settlement agreement filed with the court, the property owner and
6 the chief appraiser may agree to waive the interest otherwise
7 required by this subsection on the amount refunded to the property
8 owner as a term of the settlement agreement.

9 SECTION 3. The change in law made by this Act applies to an
10 appeal under Chapter 42, Tax Code, that is pending on the effective
11 date of this Act or that is filed on or after that date.

12 SECTION 4. This Act takes effect immediately if it receives
13 a vote of two-thirds of all the members elected to each house, as
14 provided by Section 39, Article III, Texas Constitution. If this
15 Act does not receive the vote necessary for immediate effect, this
16 Act takes effect September 1, 2017.