

## **BILL ANALYSIS**

Senate Research Center  
86R4612 JES-F

H.B. 861  
By: Anchia; Wray (Campbell)  
Property Tax  
4/29/2019  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Taxpayers who are not satisfied with a property valuation as determined by the appraisal review board may appeal their case to district court, provided they pay either the tax as assessed, the amount of tax not in dispute, or the amount of tax paid on the property in the previous year. If the ultimate tax due is determined to be greater than the amount initially paid, there is currently no opportunity to pay the supplemental tax bill without substantial penalty and interest. H.B. 861 amends Chapter 42 of the Tax Code to allow property owners who appeal their cases to district court to have the ability to timely pay an additional balance without penalty or interest.

H.B. 861 amends current law relating to the calculation of penalties and interest resulting from the final determination of an ad valorem tax appeal that changes a property owner's tax liability.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Sections 42.42(c) and (d), Tax Code, as follows:

(c) Provides that if the additional tax is not paid by the delinquency date for the additional tax, the property owner is liable for penalties and interest on the tax included in the supplemental bill calculated as provided by Section 33.01 (Penalties and Interest) as if the tax included in the supplemental bill became delinquent on the original delinquency date prescribed by Chapter 31 (Collections). Makes a nonsubstantive change.

(d) Makes conforming and nonsubstantive changes.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2019.