86R5940 JES-F

By:  Bohac H.B. No. 1802

A BILL TO BE ENTITLED

AN ACT

relating to the deadline for filing a request for binding arbitration of certain appraisal review board orders.

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

SECTION 1.  Section 41A.03(a), Tax Code, is amended to read as follows:

(a)  To appeal an appraisal review board order under this chapter, a property owner must file with the appraisal district not later than the 60th [~~45th~~] day after the date the property owner receives notice of the order:

(1)  a completed request for binding arbitration under this chapter in the form prescribed by Section 41A.04; and

(2)  an arbitration deposit made payable to the comptroller in the amount of:

(A)  $450, if the property qualifies as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is $500,000 or less, as determined by the order;

(B)  $500, if the property qualifies as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is more than $500,000, as determined by the order;

(C)  $500, if the property does not qualify as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is $1 million or less, as determined by the order;

(D)  $800, if the property does not qualify as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is more than $1 million but not more than $2 million, as determined by the order;

(E)  $1,050, if the property does not qualify as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is more than $2 million but not more than $3 million, as determined by the order; or

(F)  $1,550, if the property does not qualify as the owner's residence homestead under Section 11.13 and the appraised or market value, as applicable, of the property is more than $3 million but not more than $5 million, as determined by the order.

SECTION 2.  This Act applies only to an appeal of an appraisal review board order that a property owner receives notice of on or after the effective date of this Act. An appeal of an appraisal review board order that a property owner receives notice of before the effective date of this Act is governed by the law in effect immediately before the effective date of this Act, and that law is continued in effect for that purpose.

SECTION 3.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2019.