86R4646 JES-F

By:  Fallon, Taylor S.B. No. 1876

A BILL TO BE ENTITLED

AN ACT

relating to a request for binding arbitration to appeal appraisal review board orders involving two or more contiguous tracts of land.

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

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

(a-1)  If a property owner requests binding arbitration under this chapter to appeal appraisal review board orders involving two or more tracts of land that are contiguous to one another, a single arbitration deposit in the amount provided by Subsection (a)(2) is sufficient to satisfy the requirement of Subsection (a)(2). For purposes of this subsection, tracts of land may not be considered to be noncontiguous on the basis of the classifications of the tracts of land, provided that the tracts of land constitute the same economic unit.

SECTION 2.  The changes in law made by this Act apply only to a request for binding arbitration under Chapter 41A, Tax Code, that is filed on or after the effective date of this Act. A request for binding arbitration under Chapter 41A, Tax Code, that is filed before the effective date of this Act is governed by the law in effect on the date the request is filed, and the former law is continued in effect for that purpose.

SECTION 3.  This Act takes effect September 1, 2019.