By:  Creighton S.B. No. 2531

(In the Senate - Filed April 4, 2019; April 8, 2019, read first time and referred to Committee on Property Tax; April 15, 2019, reported favorably by the following vote: Yeas 5, Nays 0; April 15, 2019, sent to printer.)

COMMITTEE VOTE

               Yea Nay Absent  PNV

Bettencourt     X

Paxton          X

Creighton       X

Hancock         X

Hinojosa        X

A BILL TO BE ENTITLED

AN ACT

relating to the disposition of an ad valorem tax protest by means of an agreed order.

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

SECTION 1.  Section 41.47, Tax Code, is amended by adding Subsection (f) to read as follows:

(f)  The chief appraiser and the property owner or the designated agent of the owner may file a joint motion with the appraisal review board notifying the board that the chief appraiser and the property owner or the designated agent of the owner have agreed to a disposition of the protest and requesting the board to issue an agreed order. The joint motion must contain the terms of the disposition of the protest. The chairman of the board shall issue the agreed order not later than the fifth day after the date on which the joint motion is filed with the board. If the chairman is unable to issue the agreed order within the five-day period, the board shall issue the agreed order not later than the 30th day after the date on which the joint motion is filed with the board. The chief appraiser and the property owner or the designated agent of the owner may provide in the joint motion that the agreed order is appealable in the same manner as any other order issued by the board under this section.

SECTION 2.  This Act applies only to a protest filed under Chapter 41, Tax Code, on or after the effective date of this Act. A protest filed under that chapter before the effective date of this Act is governed by the law in effect on the date the protest was filed, and the former law is continued in effect for that purpose.

SECTION 3.  This Act takes effect January 1, 2020.

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