

By: Anchia

H.B. No. 861

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the calculation of penalties and interest resulting
3 from the final determination of an ad valorem tax appeal that
4 changes a property owner's tax liability.

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

6 SECTION 1. Sections 42.42(c) and (d), Tax Code, are amended
7 to read as follows:

8 (c) If the final determination of an appeal occurs after the
9 property owner has paid a portion of the tax finally determined to
10 be due as required by Section 42.08, the assessor for each affected
11 taxing unit shall prepare and mail a supplemental tax bill in the
12 form and manner prescribed by Subsection (b). The additional tax is
13 due and becomes delinquent as provided by Subsection (b). If the
14 additional tax is not paid by the delinquency date for the
15 additional tax, [but] the property owner is liable for penalties
16 and interest on the tax included in the supplemental bill
17 calculated as provided by Section 33.01 as if the tax included in
18 the supplemental bill became delinquent on the original delinquency
19 date prescribed by Chapter 31.

20 (d) If the property owner did not pay any portion of the
21 taxes imposed on the property because the court found that payment
22 would constitute an unreasonable restraint on the owner's right of
23 access to the courts as provided by Section 42.08(d), after the
24 final determination of the appeal the assessor for each affected

1 taxing unit shall prepare and mail a supplemental tax bill in the
2 form and manner prescribed by Subsection (b). The additional tax is
3 due and becomes delinquent as provided by Subsection (b). If the
4 additional tax is not paid by the delinquency date for the
5 additional tax, [but] the property owner is liable for interest on
6 the tax included in the supplemental bill calculated as provided by
7 Section 33.01 as if the tax included in the supplemental bill became
8 delinquent on the delinquency date prescribed by Chapter 31.

9 SECTION 2. The changes in law made by this Act apply only to
10 an appeal under Chapter 42, Tax Code, that is filed on or after the
11 effective date of this Act.

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