

1-1 By: Anchia, Wray (Senate Sponsor - Campbell) H.B. No. 861
1-2 (In the Senate - Received from the House April 23, 2019;
1-3 April 24, 2019, read first time and referred to Committee on
1-4 Property Tax; May 13, 2019, reported favorably by the following
1-5 vote: Yeas 5, Nays 0; May 13, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the calculation of penalties and interest resulting
1-16 from the final determination of an ad valorem tax appeal that
1-17 changes a property owner's tax liability.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Sections 42.42(c) and (d), Tax Code, are amended
1-20 to read as follows:

1-21 (c) If the final determination of an appeal occurs after the
1-22 property owner has paid a portion of the tax finally determined to
1-23 be due as required by Section 42.08, the assessor for each affected
1-24 taxing unit shall prepare and mail a supplemental tax bill in the
1-25 form and manner prescribed by Subsection (b). The additional tax is
1-26 due and becomes delinquent as provided by Subsection (b). If the
1-27 additional tax is not paid by the delinquency date for the
1-28 additional tax, [but] the property owner is liable for penalties
1-29 and interest on the tax included in the supplemental bill
1-30 calculated as provided by Section 33.01 as if the tax included in
1-31 the supplemental bill became delinquent on the original delinquency
1-32 date prescribed by Chapter 31.

1-33 (d) If the property owner did not pay any portion of the
1-34 taxes imposed on the property because the court found that payment
1-35 would constitute an unreasonable restraint on the owner's right of
1-36 access to the courts as provided by Section 42.08(d), after the
1-37 final determination of the appeal the assessor for each affected
1-38 taxing unit shall prepare and mail a supplemental tax bill in the
1-39 form and manner prescribed by Subsection (b). The additional tax is
1-40 due and becomes delinquent as provided by Subsection (b). If the
1-41 additional tax is not paid by the delinquency date for the
1-42 additional tax, [but] the property owner is liable for interest on
1-43 the tax included in the supplemental bill calculated as provided by
1-44 Section 33.01 as if the tax included in the supplemental bill became
1-45 delinquent on the delinquency date prescribed by Chapter 31.

1-46 SECTION 2. The changes in law made by this Act apply only to
1-47 an appeal under Chapter 42, Tax Code, that is filed on or after the
1-48 effective date of this Act.

1-49 SECTION 3. This Act takes effect September 1, 2019.

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