

AN ACT

relating to 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. (a) Section 41A.05, Tax Code, is amended by amending Subsection (a) and adding Subsections (c), (d), and (e) to read as follows:

(a) Not later than the 10th day after the date an appraisal district receives from a property owner a completed request for binding arbitration under this chapter and an arbitration deposit as required by Section 41A.03, the appraisal district shall:

(1) ~~[certify the request,~~  
[~~(2)~~] submit the request and deposit to the comptroller; and

(2) [~~(3)~~] request the comptroller to appoint a

1 qualified arbitrator to conduct the arbitration.

2 (c) The comptroller may not reject an application submitted  
3 to the comptroller under this section unless:

4 (1) the comptroller delivers written notice to the  
5 applicant of the defect in the application that would be the cause  
6 of the rejection; and

7 (2) the applicant fails to cure the defect on or before  
8 the 15th day after the date the comptroller delivers the notice.

9 (d) An applicant may cure a defect in accordance with  
10 Subsection (c) at any time before the expiration of the period  
11 provided by that subsection, without regard to the deadline for  
12 filing the request for binding arbitration under Section 41A.03(a).

13 (e) For purposes of this section, a reference to the  
14 applicant includes the applicant's representative if the applicant  
15 has retained a representative as provided by Section 41A.08 for  
16 purposes of representing the applicant in an arbitration proceeding  
17 under this chapter.

18 (b) Section 41A.05, Tax Code, as amended by this section,  
19 applies only to a request for binding arbitration received by the  
20 comptroller of public accounts from an appraisal district on or  
21 after the effective date of this Act.

22 SECTION 3. This Act applies only to an appeal of an  
23 appraisal review board order that a property owner receives notice  
24 of on or after the effective date of this Act. An appeal of an  
25 appraisal review board order that a property owner receives notice  
26 of before the effective date of this Act is governed by the law in  
27 effect immediately before the effective date of this Act, and that

1 law is continued in effect for that purpose.

2       SECTION 4. This Act takes effect immediately if it receives  
3 a vote of two-thirds of all the members elected to each house, as  
4 provided by Section 39, Article III, Texas Constitution. If this  
5 Act does not receive the vote necessary for immediate effect, this  
6 Act takes effect September 1, 2019.

H.B. No. 1802

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President of the Senate

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Speaker of the House

I certify that H.B. No. 1802 was passed by the House on April 16, 2019, by the following vote: Yeas 137, Nays 0, 1 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 1802 was passed by the Senate on May 2, 2019, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor