

By: Fallon, Taylor

S.B. No. 1876

A BILL TO BE ENTITLED

1 AN ACT
2 relating to a request for binding arbitration to appeal appraisal
3 review board orders involving two or more contiguous tracts of
4 land.

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

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

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

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

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