

BILL ANALYSIS

H.B. 2653
By: Geren
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties claim that the process for disputing certain matters concerning property taxation unfairly benefits appraisal review boards and leaves little recourse for property owners attempting to resolve their disputes with the board. H.B. 2653 seeks to resolve this issue by clarifying the authority of a district court to hear and determine certain property tax appeals.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2653 amends the Tax Code to entitle a property owner to appeal an order of an appraisal review board determining that the appraisal review board lacks jurisdiction to finally determine a taxpayer protest by the property owner or a motion filed by the property owner relating to correction of a local appraisal roll because the property owner failed to comply with an applicable requirement. The bill entitles a property owner who establishes that the appraisal review board had jurisdiction to issue a final determination of such a protest or motion in an appeal to a final determination by the court of the protest or motion. The bill authorizes such a final determination of a taxpayer protest to be on any ground of protest authorized by the Property Tax Code applicable to the property that is the subject of the protest, regardless of whether the property owner included the ground in the property owner's notice of protest.

H.B. 2653 authorizes the applicable court, if a plea to the jurisdiction is filed in an appeal by a property owner of an order of the appraisal review board determining a taxpayer protest by the property owner or a motion filed by the property owner relating to correction of a local appraisal roll on the basis that the property owner failed to exhaust the property owner's administrative remedies, to remand the action to the appraisal review board with instructions to allow the property owner an opportunity to cure the property owner's failure to exhaust administrative remedies in lieu of dismissing the appeal for lack of jurisdiction. The bill establishes that such an action is considered to be a timely filed protest or motion, as applicable. The bill requires the appraisal review board to schedule a hearing on the protest or motion and issue a written decision determining the protest or motion in the manner required by applicable law. The bill authorizes a determination of the appraisal review board relating to the remanded action to be appealed to the court that remanded the action to the board but prohibits a determination so appealed from being the subject of a plea to the jurisdiction on the basis of the property owner's failure to exhaust administrative remedies. The bill authorizes the parties to the appeal, on

agreement of each party and with the approval of the court, to waive remand of the action to the appraisal review board and elect that the court determine the appeal on the merits. The bill establishes that under such circumstances, each party is considered to have exhausted the party's administrative remedies.

EFFECTIVE DATE

September 1, 2017.