

- SUBJECT:** Extending ARB appeals to SOAH in certain Texas counties
- COMMITTEE:** Ways and Means — committee substitute recommended
- VOTE:** 9 ayes — Hilderbran, Otto, Elkins, Gonzalez, Lyne, Martinez Fischer, Murphy, Ritter, Woolley
- 0 nays
- 2 absent — Christian, Villarreal
- WITNESSES:** For — John Brusniak, Brusniak & Blackwell LP; David Mintz, Texas Apartment Association; (*Registered but did not testify:* George Allen, Texas Apartment Association; Dana Chiodo, Technology Association of America; Daniel Gonzalez, Texas Association of Realtors; John Kennedy, Texas Taxpayers and Research Association; Kerry Knorpp, Historic Texas Ranches; James LeBas, Texas Oil and Gas Association; Scott Norman, Texas Association of Builders; James Popp, Popp Gray & Hutcheson, American Property Tax Council; Tom Sellers, ConocoPhillips; Peggy Venable, Americans for Prosperity; Julie Williams, Chevron U.S.A.)
- Against — None
- On — Jim Robinson; (*Registered, but did not testify:* Cathleen Parsley, State Office of Administrative Hearings)
- BACKGROUND:** In 2009, the 81st Legislature enacted HB 3612 by Otto, which created a pilot program to allow the State Office of Administrative Hearings (SOAH) to hear certain appeals of property appraisals involving property values of more than \$1 million. Under the bill, qualifying property owners in Bexar, Cameron, El Paso, Harris, Tarrant, and Travis counties may appeal a ruling by a local appraisal review board (ARB) to SOAH. The appeal is de novo and final.
- DIGEST:** CSHB 2203 would extend the pilot program to include Collin, Denton, Fort Bend, Montgomery, and Nueces counties for a one-year period beginning with the ad valorem tax year that began January 1, 2012.
- The bill also would allow SOAH to award attorney's fees.

The bill would take immediate effect if finally passed by a two-thirds record vote of the membership of each house. Otherwise, it would take effect September 1, 2011. The bill only would affect appeals filed on or after the effective date.

NOTES:

According to the fiscal note, the bill would have no significant fiscal implication to the state.

The similar companion bill, SB 1773 by Williams, which was referred to the Senate Finance Committee on March 23, also would extend the pilot program to Dallas County.