

- SUBJECT:** Immunity for property tax arbitrators in binding arbitrations
- COMMITTEE:** Ways and Means — favorable, without amendment
- VOTE:** 11 ayes — Hilderbran, Otto, Christian, Elkins, Gonzalez, Lyne, Martinez Fischer, Murphy, Ritter, Villarreal, Woolley
- 0 nays
- WITNESSES:** For — Jim Robinson, Texas Association of Appraisal Districts;
(*Registered, but did not testify:* Daniel Gonzalez, Texas Association of REALTORS; James LeBas, Association of Electric Companies of Texas)
- Against — None
- On — Deborah Cartwright, Comptroller of Public Accounts
- BACKGROUND:** Sec. 41.41(a)(1) of the Tax Code grants a property owner the right to protest an appraisal value determination of the owner's property. Instead of filing an appeal subject to judicial review, sec. 41A.01 gives a property owner the choice to use binding arbitration to appeal an appraisal review board order regarding a protest under sec. 41.41(a)(1).
- Sec. 41A.09 governs arbitration awards and arbitrator's fees.
- DIGEST:** HB 2461 would grant immunity from civil liability to an arbitrator for the determination of property value, or of the appropriate award of remedies or relief under the code. The immunity would be similar to that given a district judge who would make the finding. The bill would not affect the force or effect of existing immunity granted to arbitrators by law.
- HB 2461 would apply only to causes of action that accrued on or after the effective date of the bill. 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.