

BILL ANALYSIS

Senate Research Center
77R4119 JD-F

S.B. 864
By: Staples
Intergovernmental Relations
3/28/2001
As Filed

DIGEST AND PURPOSE

When a property owner is dissatisfied with an appraisal review board's decision on a protest, the property owner can seek review of the decision by filing a petition in district court. However, some courts have ruled that a property owner may not assert claims in district court that were not previously raised in a protest before an appraisal review board. As proposed, S.B. 864 allows a property owner to amend a petition filed in district court to add parties and include claims that were not previously raised in a protest before an appraisal review board.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 42.21(e), Tax Code, to authorize a petition that is timely filed under Subsection (a) or amended under Subsection (c) to be subsequently amended to add the name of a party; or include any additional claim, including a claim that was not previously raised as a ground for protest under Chapter 41.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2001.