

BILL ANALYSIS

Senate Research Center

H.B. 2203
By: Otto (Williams)
Finance
5/14/2011
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 2203 amends current law relating to the pilot program authorizing a property owner to appeal to the State Office of Administrative Hearings certain appraisal review board determinations.

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 2003.902, Government Code, as follows:

Sec. 2003.902. COUNTIES INCLUDED. Requires that the pilot program be implemented in Bexar, Cameron, El Paso, Harris, Tarrant, and Travis Counties for a three-year period beginning with the ad valorem tax year that begins January 1, 2010; and in Collin, Denton, Fort Bend, Montgomery, and Nueces Counties for a one-year period beginning with the ad valorem tax year that begins January 1, 2012.

SECTION 2. Amends Section 2003.906, Government Code, as follows:

Sec. 2003.906. New heading: NOTICE OF APPEAL TO OFFICE; DEPOSIT. (a) Requires a property owner, to appeal an appraisal review board order to the State Office of Administrative Hearings (SOAH) under this subchapter, to file with the chief appraiser of the appraisal district:

- (1) a completed notice of appeal to the office in the form prescribed by Section 2003.907 (Contents of Notice of Appeal); and
- (2) a deposit in the amount of \$1,500, rather than a filing fee in the amount of \$300, made payable to SOAH.

Deletes existing text relating to filing with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order.

(a-1) Requires that the notice of appeal required under Subsection (a)(1) be filed with the chief appraiser not later than the 30th day after the date the property owner receives notice of the order.

(a-2) Requires that the deposit required under Subsection (a)(2) be filed with the chief appraiser not later than the 90th day after the date the property owner receives notice of the order. Provides that the deposit is refundable:

- (1) less the filing fee if the property owner and the appraisal district settle before the appeal is heard; or

(2) less the filing fee and the office's costs if the property owner and the appraisal district settle after the appeal is heard.

(a-3) Provides that if the property owner fails to pay the deposit as required under Subsection (a-2):

(1) SOAH is required to dismiss the property owner's appeal; and

(2) the property owner is not entitled to file an appeal under this subchapter in any subsequent tax year.

(b) Requires the chief appraiser for the appraisal district, as soon as practicable after receipt of a notice of appeal, to:

(1) indicate, where appropriate, those entries in the records that are subject to the appeal;

(2) submit the notice of appeal and deposit, rather than filing fee, to SOAH; and

(3) request the appointment of a qualified administrative law judge to hear the appeal.

SECTION 3. Amends Section 2003.912(b), Government Code, to provide that the determination include certain items, including authorizing it to include any remedy or relief a court may order under Chapter 42 (Judicial Review), Tax Code, in an appeal relating to the appraised or market value of property, including an award of attorney's fees under Section 42.29 (Attorney's Fees), Tax Code, rather than other than an award of attorney's fees under Section 42.29; and

SECTION 4. Makes application of the change in law made by this Act to Section 2003.912, Government Code, prospective.

SECTION 5. Effective date: upon passage or September 1, 2011.