

BILL ANALYSIS

Senate Research Center
86R23596 CJC-F

S.B. 2531
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Property Tax
4/8/2019
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Interested parties have brought attention to the fact that only one jurisdiction is known to object to the use of an agreed order to help more quickly move appraisal protests through the process. S.B. 2531 seeks to codify that an agreed order is an acceptable method of resolution in the disposition of an ad valorem tax protest. The agreed order must be signed by the chairman of the appraisal review board (board) within five days after the joint motion is filed with the board or the board shall issue the agreed order not later than the 30th day after the joint motion is filed. In the joint motion, the parties may provide that the agreed order is appealable in the same manner as any other order issued by the board.

As proposed, S.B. 2531 amends current law relating to the disposition of an ad valorem tax protest by means of an agreed order.

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 41.47, Tax Code, by adding Subsection (f),

(f) Authorizes the chief appraiser and the property owner or the designated agent of the owner to file a joint motion with the appraisal review board (board) notifying the board that the chief appraiser and the property owner or the designated agent of the owner have agreed to a disposition of the protest and requesting the board to issue an agreed order. Requires the joint motion to contain the terms of the disposition of the protest. Requires the chairman of the board to issue the agreed order not later than the fifth day after the date on which the joint motion is filed with the board. Requires the board, if the chairman is unable to issue the agreed order within the five-day period, to issue the agreed order not later than the 30th day after the date on which the joint motion is filed with the board. Authorizes the chief appraiser and the property owner or the designated agent of the owner to provide in the joint motion that the agreed order is appealable in the same manner as any other order issued by the board under this section (Determination of Protest).

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2020.