

1-1 By: Bohac (Senate Sponsor - Hancock) H.B. No. 1802
 1-2 (In the Senate - Received from the House April 16, 2019;
 1-3 April 17, 2019, read first time and referred to Committee on
 1-4 Property Tax; April 30, 2019, reported favorably by the following
 1-5 vote: Yeas 5, Nays 0; April 30, 2019, sent to printer.)

1-6 COMMITTEE VOTE

| | Yea | Nay | Absent | PNV |
|-----------------|-----|-----|--------|-----|
| 1-7 Bettencourt | X | | | |
| 1-8 Paxton | X | | | |
| 1-9 Creighton | X | | | |
| 1-10 Hancock | X | | | |
| 1-11 Hinojosa | X | | | |

1-13 A BILL TO BE ENTITLED
 1-14 AN ACT

1-15 relating to a request for binding arbitration of certain appraisal
 1-16 review board orders.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 41A.03(a), Tax Code, is amended to read
 1-19 as follows:

1-20 (a) To appeal an appraisal review board order under this
 1-21 chapter, a property owner must file with the appraisal district not
 1-22 later than the 60th ~~[45th]~~ day after the date the property owner
 1-23 receives notice of the order:

1-24 (1) a completed request for binding arbitration under
 1-25 this chapter in the form prescribed by Section 41A.04; and

1-26 (2) an arbitration deposit made payable to the
 1-27 comptroller in the amount of:

1-28 (A) \$450, if the property qualifies as the
 1-29 owner's residence homestead under Section 11.13 and the appraised
 1-30 or market value, as applicable, of the property is \$500,000 or less,
 1-31 as determined by the order;

1-32 (B) \$500, if the property qualifies as the
 1-33 owner's residence homestead under Section 11.13 and the appraised
 1-34 or market value, as applicable, of the property is more than
 1-35 \$500,000, as determined by the order;

1-36 (C) \$500, if the property does not qualify as the
 1-37 owner's residence homestead under Section 11.13 and the appraised
 1-38 or market value, as applicable, of the property is \$1 million or
 1-39 less, as determined by the order;

1-40 (D) \$800, if the property does not qualify as the
 1-41 owner's residence homestead under Section 11.13 and the appraised
 1-42 or market value, as applicable, of the property is more than \$1
 1-43 million but not more than \$2 million, as determined by the order;

1-44 (E) \$1,050, if the property does not qualify as
 1-45 the owner's residence homestead under Section 11.13 and the
 1-46 appraised or market value, as applicable, of the property is more
 1-47 than \$2 million but not more than \$3 million, as determined by the
 1-48 order; or

1-49 (F) \$1,550, if the property does not qualify as
 1-50 the owner's residence homestead under Section 11.13 and the
 1-51 appraised or market value, as applicable, of the property is more
 1-52 than \$3 million but not more than \$5 million, as determined by the
 1-53 order.

1-54 SECTION 2. (a) Section 41A.05, Tax Code, is amended by
 1-55 amending Subsection (a) and adding Subsections (c), (d), and (e) to
 1-56 read as follows:

1-57 (a) Not later than the 10th day after the date an appraisal
 1-58 district receives from a property owner a completed request for
 1-59 binding arbitration under this chapter and an arbitration deposit
 1-60 as required by Section 41A.03, the appraisal district shall:

1-61 (1) ~~[certify the request,~~

2-1 [~~2~~] submit the request and deposit to the
2-2 comptroller; and

2-3 (2) [~~3~~] request the comptroller to appoint a
2-4 qualified arbitrator to conduct the arbitration.

2-5 (c) The comptroller may not reject an application submitted
2-6 to the comptroller under this section unless:

2-7 (1) the comptroller delivers written notice to the
2-8 applicant of the defect in the application that would be the cause
2-9 of the rejection; and

2-10 (2) the applicant fails to cure the defect on or before
2-11 the 15th day after the date the comptroller delivers the notice.

2-12 (d) An applicant may cure a defect in accordance with
2-13 Subsection (c) at any time before the expiration of the period
2-14 provided by that subsection, without regard to the deadline for
2-15 filing the request for binding arbitration under Section 41A.03(a).

2-16 (e) For purposes of this section, a reference to the
2-17 applicant includes the applicant's representative if the applicant
2-18 has retained a representative as provided by Section 41A.08 for
2-19 purposes of representing the applicant in an arbitration proceeding
2-20 under this chapter.

2-21 (b) Section 41A.05, Tax Code, as amended by this section,
2-22 applies only to a request for binding arbitration received by the
2-23 comptroller of public accounts from an appraisal district on or
2-24 after the effective date of this Act.

2-25 SECTION 3. This Act applies only to an appeal of an
2-26 appraisal review board order that a property owner receives notice
2-27 of on or after the effective date of this Act. An appeal of an
2-28 appraisal review board order that a property owner receives notice
2-29 of before the effective date of this Act is governed by the law in
2-30 effect immediately before the effective date of this Act, and that
2-31 law is continued in effect for that purpose.

2-32 SECTION 4. This Act takes effect immediately if it receives
2-33 a vote of two-thirds of all the members elected to each house, as
2-34 provided by Section 39, Article III, Texas Constitution. If this
2-35 Act does not receive the vote necessary for immediate effect, this
2-36 Act takes effect September 1, 2019.

2-37 * * * * *