

1-1 By: Powell S.B. No. 1854  
 1-2 (In the Senate - Filed March 12, 2021; March 26, 2021, read  
 1-3 first time and referred to Committee on Local Government;  
 1-4 April 29, 2021, reported favorably by the following vote: Yeas 5,  
 1-5 Nays 0; April 29, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Menéndez			X	
1-9 Eckhardt			X	
1-10 Gutierrez			X	
1-11 Hall	X			
1-12 Nichols	X			
1-13 Paxton	X			
1-14 Springer	X			
1-15 Zaffirini			X	

1-17 A BILL TO BE ENTITLED  
 1-18 AN ACT

1-19 relating to an appeal through binding arbitration of an appraisal  
 1-20 review board order determining a protest concerning a residence  
 1-21 homestead for which the property owner has elected to defer the  
 1-22 collection of ad valorem taxes.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 41A.10, Tax Code, is amended by amending  
 1-25 Subsection (a) and adding Subsection (c) to read as follows:

1-26 (a) The pendency of an appeal under this chapter does not  
 1-27 affect the delinquency date for the taxes on the property subject to  
 1-28 the appeal. Except for a property owner who has elected to defer  
 1-29 the collection of taxes under Section 33.06 or 33.065 on the  
 1-30 property subject to the appeal and for which the deferral is still  
 1-31 in effect, a [A] property owner who appeals an appraisal review  
 1-32 board order under this chapter shall pay taxes on the property  
 1-33 subject to the appeal in an amount equal to the amount of taxes due  
 1-34 on the portion of the taxable value of the property that is not in  
 1-35 dispute. If the final determination of an appeal under this chapter  
 1-36 decreases the property owner's tax liability to less than the  
 1-37 amount of taxes paid, the taxing unit shall refund to the property  
 1-38 owner the difference between the amount of taxes paid and the amount  
 1-39 of taxes for which the property owner is liable.

1-40 (c) For the purposes of Subsection (b) of this section,  
 1-41 taxes are not considered delinquent on property subject to an  
 1-42 appeal if the property owner has elected to defer the collection of  
 1-43 taxes on the property under Section 33.06 or 33.065 and the deferral  
 1-44 is still in effect.

1-45 SECTION 2. The changes in law made by this Act apply only to  
 1-46 a request for binding arbitration under Chapter 41A, Tax Code, that  
 1-47 is filed on or after the effective date of this Act. A request for  
 1-48 binding arbitration under Chapter 41A, Tax Code, that is filed  
 1-49 before the effective date of this Act is governed by the law in  
 1-50 effect on the date the request is filed, and the former law is  
 1-51 continued in effect for that purpose.

1-52 SECTION 3. This Act takes effect September 1, 2021.

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