BILL ANALYSIS

H.B. 1830
By: Anchia
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that appraisal districts often claim a lack of clear statutory authority as the reason for which the districts generally refuse to waive certain penalties or interest on any additional payments due after a court appeal of certain appraisal review board orders. H.B. 1830 seeks to provide clarity on this issue and help level the playing field for taxpayers by authorizing a property owner and the applicable chief appraiser to agree to waive such penalties and interest.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1830 amends the Tax Code to authorize a property owner and the applicable chief appraiser to agree to waive the penalties and interest otherwise required on the additional property tax due each affected taxing unit as a term of a settlement agreement if the final determination of an appeal of certain orders of the appraisal review board or the comptroller of public accounts occurs under a settlement agreement filed with the court. The bill authorizes a property owner and the applicable chief appraiser, if the final determination of a property tax appeal occurs under such a settlement agreement, to agree to waive the interest due on the amount refunded to the property owner as a term of the settlement agreement. The bill's provisions apply to an appeal that is pending on the bill's effective date or that is filed on or after that date.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.

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