

## **BILL ANALYSIS**

H.B. 1802  
By: Bohac  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been noted that the options available to property owners for appealing a property valuation as determined by an appraisal review board, either by filing a lawsuit in district court or by requesting binding arbitration, have different filing deadlines, which has caused confusion among property owners deciding how to proceed with an appeal. There have been calls for a uniform deadline for appealing such a valuation determination regardless of which method a property owner chooses. H.B. 1802 seeks to address this issue by harmonizing the deadline to request binding arbitration.

### **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. 1802 amends the Tax Code to extend from the 45th day after the date a property owner receives notice of an appraisal review board order through binding arbitration to the 60th day after such date the deadline by which the property owner, to appeal the order, must file a completed request for binding arbitration and the requisite arbitration deposit.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.