

BILL ANALYSIS

H.B. 380
By: Geren
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Concerns have been raised that the process by which a property owner may dispute matters concerning the taxation of their property unfairly benefits the appraisal review board (ARB) and leaves little recourse to the property owner attempting to resolve the dispute. H.B. 380 seeks to remedy this situation by entitling a property owner to appeal certain ARB orders and establishing the jurisdiction of the state's district courts with respect to certain property tax cases.

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. 380 amends the Tax Code to entitle a property owner to appeal an order of an appraisal review board (ARB) determining that the ARB lacks jurisdiction to finally determine a taxpayer protest by the property owner or a motion filed by the property owner for a correction of the appraisal roll because the property owner failed to comply with an applicable statutory requirement pertaining to the protest or motion. The bill entitles a property owner who establishes that the ARB had jurisdiction to issue such a final determination or motion to a final determination by the district court of the protest or of the motion. The bill authorizes a final determination by the court of the protest to be on any ground of protest authorized by the Property Tax Code applicable to the property that is the subject of the protest, regardless of whether the property owner included the ground in the property owner's notice of protest.

H.B. 380 authorizes the district court in which a plea to the jurisdiction is filed in an appeal of such an ARB order on the basis that the property owner failed to exhaust the property owner's administrative remedies to remand the action, in lieu of dismissing the appeal for lack of jurisdiction, to the ARB with instructions to allow the property owner an opportunity to cure the property owner's failure to exhaust administrative remedies. The bill establishes that an action remanded to the ARB is considered to be a timely filed taxpayer protest or motion, as applicable, and requires the ARB to schedule a hearing on and issue a written decision determining the protest or motion in the manner required by applicable state law. The bill authorizes the appeal of an ARB determination relating to the remanded action to the court that remanded the action to the ARB, but prohibits such a determination appealed to the court from being the subject of a plea to the jurisdiction on the basis of the property owner's failure to exhaust administrative remedies. The bill authorizes the parties to the appeal, on agreement to the appeal and with the court's approval, to waive remand of the action to the ARB and to elect that the court determine

the appeal on the merits. If the parties waive remand of the action, each party is considered to have exhausted the party's administrative remedies.

EFFECTIVE DATE

September 1, 2019.