

## **BILL ANALYSIS**

Senate Research Center

H.B. 3616  
By: Hilbert (Brown)  
Jurisprudence  
5/13/1999  
Engrossed

### **DIGEST**

Currently, a taxpayer who appeals an order of an appraisal review board must file a petition for review with the district court within 45 days of receiving notice of the review board's final order. H.B. 3616 authorizes a taxpayer to amend a timely filed petition for judicial review of an appeal of an order of an appraisal review board to correct or change the name of a party or, not later than the 120th day before the date of trial, to identify or describe the property originally involved in the appeal.

### **PURPOSE**

As proposed, H.B. 3616 establishes provisions regarding the amending of a petition for judicial review of certain ad valorem tax determinations.

### **RULEMAKING AUTHORITY**

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 42.21, Tax Code, by adding Subsection (e), to authorize a petition for judicial review of an appeal of an order of an appraisal review board that is timely filed or amended to be subsequently amended to correct or change the name of a party or, not later than the 120th day before the date of trial, to identify or describe the property originally involved in the appeal.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Emergency clause.  
Effective date: upon passage.