

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 58<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 3901</b>
<b>Version:</b>	<b>FA1</b>
<b>Request Number:</b>	<b>11142</b>
<b>Author:</b>	<b>Rep. Pfeiffer</b>
<b>Date:</b>	<b>3/22/2022</b>
<b>Impact:</b>	<b>No Direct Local Revenue Impact</b>

**Modifies Appeals Process  
For Certain Valuation Determinations**

**Research Analysis**

The floor substitute for HB3901 requires the Court of Tax Review to hear complaints challenging a county board of equalization's valuation of property that exceeds \$3 million. The Court must schedule a conference within 20 days of the answer filed by the county assessor. Cases before the Court of Tax Review must go before a judicial administrative district that does not contain within its borders any of the property in the case. Any challenges of property less than \$3 million shall go to district court.

Prepared By: Emily Byrne

**Fiscal Analysis**

The measure provides for complaints challenging an order of a county board of equalization of real or personal property with an assessed fair cash value in excess of three million dollars (\$3,000,000) to be under the jurisdiction of the Court of Tax Review. The Court, which currently hears complaints regarding public service property, intracounty or intercounty property and certain cases of noncompliance, will be the court of hearing instead of the district court. Decisions made by the Court would establish a property valuation. While no significant costs or savings are anticipated, discussions continue with court officials to determine any effects of the change.

Prepared By: Mark Tygret

**Other Considerations**

None.