

By: Shine

H.B. No. 988

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of a property owner to bring suit to
3 compel an appraisal district, chief appraiser, or appraisal review
4 board to comply with a procedural requirement applicable to an ad
5 valorem tax protest.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Chapter 41, Tax Code, is amended by adding
8 Subchapter E to read as follows:

9 SUBCHAPTER E. LIMITED SUIT TO COMPEL COMPLIANCE WITH PROCEDURAL
10 REQUIREMENT

11 Sec. 41.81. LIMITED SUIT. (a) A property owner who has
12 filed a notice of protest under this chapter may bring suit against
13 an appraisal district, chief appraiser, or appraisal review board
14 to compel the appraisal district, chief appraiser, or appraisal
15 review board to comply with a procedural requirement imposed under
16 this chapter or under a rule established by the appraisal review
17 board or the comptroller under this chapter that is applicable to
18 the protest.

19 (b) A property owner may bring suit under this section by
20 filing a petition or application in district court.

21 (c) A property owner may not bring suit under this section
22 unless the property owner has delivered written notice of the
23 procedural requirement the property owner alleges the appraisal
24 district, chief appraiser, or appraisal review board failed to

1 comply with and the appraisal district, chief appraiser, or
2 appraisal review board, as applicable, refuses to comply with the
3 requirement, or does not comply with or agree to comply with the
4 requirement, on or before the 10th day after the date the notice is
5 delivered. The notice must state how the alleged failure to comply
6 with the procedural requirement harms the property owner. The
7 notice must be delivered by certified mail, return receipt
8 requested, to the chief appraiser if the property owner alleges
9 that the appraisal district or chief appraiser failed to comply
10 with the procedural requirement, or to the chairman of the
11 appraisal review board and the chief appraiser if the property
12 owner alleges that the appraisal review board failed to comply with
13 the requirement. The property owner may not file a petition under
14 this section:

15 (1) earlier than the earlier of:

16 (A) the date the appraisal district, chief
17 appraiser, or appraisal review board, as applicable, refuses to
18 comply with the procedural requirement, if applicable; or

19 (B) the 11th day after the date the notice is
20 delivered; or

21 (2) later than the 30th day after the first date the
22 property owner is authorized to file the petition under Subdivision
23 (1).

24 (d) A property owner who delivers written notice under
25 Subsection (c) is entitled to a postponement of a hearing on the
26 protest that is the basis for the owner's allegation in the notice
27 and that is scheduled to be held during:

1 (1) the 10-day period following delivery of the
2 notice; or

3 (2) the pendency of a suit brought under this section.

4 (e) A suit brought under this section is for the limited
5 purpose of determining whether the defendant failed to comply with
6 the procedural requirement that is the subject of the suit.

7 (f) A suit brought under this section may not address the
8 merits of a motion filed under Section 25.25 or a protest filed
9 under this chapter.

10 Sec. 41.82. NO DISCOVERY. Neither party may conduct
11 discovery in a suit brought under Section 41.81.

12 Sec. 41.83. HEARING. (a) The court in which a suit under
13 Section 41.81 is filed shall set the matter described in the
14 petition or application for hearing at the earliest possible date.

15 (b) At the end of the hearing, the court must determine the
16 merits of the suit.

17 (c) If the court determines that the defendant failed to
18 comply with a procedural requirement imposed on the defendant under
19 this chapter or under a rule established by the appraisal review
20 board or the comptroller under this chapter, the court:

21 (1) shall order the defendant to comply with the
22 procedural requirement;

23 (2) shall enter any order necessary to preserve rights
24 protected by, and impose duties required by, the law; and

25 (3) may award court costs and reasonable attorney's
26 fees to the property owner.

27 (d) An order entered under this section is final and may not

1 be appealed.

2 SECTION 2. Subchapter E, Chapter 41, Tax Code, as added by
3 this Act, applies only to a procedural requirement as described by
4 Section 41.81 of that subchapter that a property owner alleges was
5 required to have been complied with on or after the effective date
6 of this Act.

7 SECTION 3. This Act takes effect January 1, 2022.