

By: Lucio III

H.B. No. 1120

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 title, under a rule established by the appraisal review board  
17 under this chapter, or under a rule adopted by the comptroller under  
18 this title that is applicable to 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 adversely affects the property  
7 owner. The notice must be delivered by certified mail, return  
8 receipt requested, to the chief appraiser if the property owner  
9 alleges that the appraisal district or chief appraiser failed to  
10 comply 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 suit brought under this section is for the limited  
25 purpose of determining whether the defendant failed to comply with  
26 the procedural requirement that is the subject of the suit.

27 (e) A suit brought under this section may not address the

1 merits of a motion filed under Section 25.25 or a protest filed  
2 under this chapter.

3 Sec. 41.82. POSTPONEMENT OF PROTEST HEARING. (a) A  
4 property owner who has delivered written notice under Section  
5 41.81(c) may request and is entitled to receive a postponement of a  
6 protest hearing on the protest that is the subject of an alleged  
7 failure to comply with a procedural requirement described by  
8 Section 41.81(a) until the earlier of:

9 (1) the date the property owner brings suit under  
10 Section 41.81; or

11 (2) the date prescribed by Section 41.81(c)(2).

12 (b) A postponement authorized by this section is in addition  
13 to any other postponement authorized or required by this chapter.

14 Sec. 41.83. NO DISCOVERY. Neither party may conduct  
15 discovery in a suit brought under Section 41.81.

16 Sec. 41.84. HEARING. (a) The court in which a suit under  
17 Section 41.81 is filed shall set the matter described in the  
18 petition or application for hearing at the earliest possible date.

19 (b) At the end of the hearing, the court shall determine the  
20 merits of the suit.

21 (c) If the court determines that the defendant failed to  
22 comply with a procedural requirement described by Section 41.81(a)  
23 imposed on the defendant, the court:

24 (1) shall order the defendant to comply with the  
25 procedural requirement;

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

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

3           (d) An order entered under this section is final and may not  
4 be appealed.

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

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