

By: Geren

H.B. No. 2980

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the duty of an appraisal review board to determine a
3 motion or protest filed by a property owner and the right of the
4 owner to appeal the board's determination.

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

6 SECTION 1. Section 25.25, Tax Code, is amended by adding
7 Subsection (m-1) to read as follows:

8 (m-1) The appraisal review board shall consider and
9 determine by written order a motion timely filed by a property owner
10 under this section. The property owner may appeal the order under
11 Chapter 42. The appraisal review board may not determine that a
12 property owner has forfeited the right to:

13 (1) file the motion; or

14 (2) have the motion considered and determined by the
15 board, except as provided by Section 25.26.

16 SECTION 2. Section 41.01, Tax Code, is amended by adding
17 Subsection (c) to read as follows:

18 (c) The board shall consider and determine by written order
19 as provided by Section 41.47 a protest timely filed under this
20 chapter. The property owner may appeal the order under Chapter 42.
21 The board may not determine that a property owner has forfeited the
22 right to:

23 (1) file the protest; or

24 (2) have the protest considered and determined by the

1 board, except as provided by Section 41.4115.

2 SECTION 3. Section 25.25(m-1), Tax Code, as added by this
3 Act, applies only to a motion to correct an appraisal roll filed
4 under Section 25.25, Tax Code, on or after the effective date of
5 this Act.

6 SECTION 4. Section 41.01(c), Tax Code, as added by this Act,
7 applies only to a protest under Chapter 41, Tax Code, for which a
8 notice of protest is filed on or after the effective date of this
9 Act.

10 SECTION 5. This Act takes effect immediately if it receives
11 a vote of two-thirds of all the members elected to each house, as
12 provided by Section 39, Article III, Texas Constitution. If this
13 Act does not receive the vote necessary for immediate effect, this
14 Act takes effect September 1, 2021.