

1-1 By: Springer

S.B. No. 1923

1-2 (In the Senate - Filed March 8, 2023; March 20, 2023, read
1-3 first time and referred to Committee on Local Government;
1-4 April 17, 2023, reported favorably by the following vote: Yeas 7,
1-5 Nays 2; April 17, 2023, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10		X		
1-11		X		
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			

1-17 A BILL TO BE ENTITLED
1-18 AN ACT

1-19 relating to the right of the chief appraiser of an appraisal
1-20 district, the appraisal district, or the appraisal review board of
1-21 the appraisal district to bring certain claims in an appeal of an
1-22 order of the appraisal review board.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 42.21(b), Tax Code, is amended to read as
1-25 follows:

1-26 (b) ~~[A petition for review brought under Section 42.02 must~~
1-27 ~~be brought against the owner of the property involved in the~~
1-28 ~~appeal.]~~ A petition for review brought under Section 42.031 must be
1-29 brought against the appraisal district and against the owner of the
1-30 property involved in the appeal. A petition for review brought
1-31 under Section 42.01(a)(2) or 42.03 must be brought against the
1-32 comptroller. Any other petition for review under this chapter must
1-33 be brought against the appraisal district. A petition for review
1-34 may not be brought against the appraisal review board. An appraisal
1-35 district may hire an attorney that represents the district to
1-36 represent the appraisal review board established for the district
1-37 to file an answer and obtain a dismissal of a suit filed against the
1-38 appraisal review board in violation of this subsection.

1-39 SECTION 2. Section 42.23, Tax Code, is amended by adding
1-40 Subsection (i) to read as follows:

1-41 (i) A chief appraiser, appraisal district, or appraisal
1-42 review board may not bring a counterclaim in an appeal brought under
1-43 this chapter.

1-44 SECTION 3. Section 42.02, Tax Code, is repealed.

1-45 SECTION 4. The changes in law made by this Act apply only to
1-46 an appeal that is filed on or after the effective date of this Act.
1-47 An appeal filed before the effective date of this Act is governed by
1-48 the law in effect on the date the appeal was filed, and the former
1-49 law is continued in effect for that purpose.

1-50 SECTION 5. This Act takes effect September 1, 2023.

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