

By: Geren

H.B. No. 1284

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 (f) to read as follows:

18 (f) The appraisal review board shall consider and determine  
19 by written order as provided by Section 41.47 a protest timely filed  
20 under this chapter. The property owner may appeal the order under  
21 Chapter 42. The board may not determine that a property owner has  
22 forfeited the 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(f), 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, 2025.