

AN ACT

relating to the authority of an owner of property that qualifies for an exemption as a historic or archeological site to protest the allocation of the appraised value of the property between the land and the improvements to the land.

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

SECTION 1. Section 11.24, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) For purposes of a structure or archeological site and land subject to an exemption under this section, the property owner may protest the appraised value of the structure or archeological site and the appraised value of the land separately. A property owner may protest the allocation of appraised value between the structure or archeological site and the land.

SECTION 2. Section 41.41(a), Tax Code, as effective until January 1, 2027, is amended to read as follows:

(a) A property owner is entitled to protest before the appraisal review board the following actions:

(1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;

(2) unequal appraisal of the owner's property;

(3) inclusion of the owner's property on the appraisal

1 records;

2 (4) denial to the property owner in whole or in part of
3 a partial exemption;

4 (4-a) determination that the owner's property does not
5 qualify for the circuit breaker limitation on appraised value
6 provided by Section 23.231;

7 (5) determination that the owner's land does not
8 qualify for appraisal as provided by Subchapter C, D, E, or H,
9 Chapter 23;

10 (6) identification of the taxing units in which the
11 owner's property is taxable in the case of the appraisal district's
12 appraisal roll;

13 (7) determination that the property owner is the owner
14 of property;

15 (8) a determination that a change in use of land
16 appraised under Subchapter C, D, E, or H, Chapter 23, has occurred;
17 ~~[or]~~

18 (9) a determination of:

19 (A) the appraised value of a structure or
20 archeological site that qualifies for an exemption under Section
21 11.24;

22 (B) the appraised value of the land necessary to
23 access the structure or site; and

24 (C) the allocation of the appraised value between
25 the structure or site and the land; or

26 (10) any other action of the chief appraiser,
27 appraisal district, or appraisal review board that applies to and

adversely affects the property owner.

SECTION 3. Section 41.41(a), Tax Code, as effective January 1, 2027, is amended to read as follows:

(a) A property owner is entitled to protest before the appraisal review board the following actions:

(1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;

(2) unequal appraisal of the owner's property;

(3) inclusion of the owner's property on the appraisal records;

(4) denial to the property owner in whole or in part of a partial exemption;

(5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;

(6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;

(7) determination that the property owner is the owner of property;

(8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred;
[or]

(9) a determination of:

(A) the appraised value of a structure or

1 archeological site that qualifies for an exemption under Section
2 11.24;

3 (B) the appraised value of the land necessary to
4 access the structure or site; and

5 (C) the allocation of the appraised value between
6 the structure or site and the land; or

7 (10) any other action of the chief appraiser,
8 appraisal district, or appraisal review board that applies to and
9 adversely affects the property owner.

10 SECTION 4. The changes in law made by this Act apply only to
11 a protest under Chapter 41, Tax Code, for which a notice of protest
12 is filed on or after the effective date of this Act.

13 SECTION 5. This Act takes effect immediately if it receives
14 a vote of two-thirds of all the members elected to each house, as
15 provided by Section 39, Article III, Texas Constitution. If this
16 Act does not receive the vote necessary for immediate effect, this
17 Act takes effect September 1, 2025.

President of the Senate

Speaker of the House

I certify that H.B. No. 4809 was passed by the House on May 14, 2025, by the following vote: Yeas 140, Nays 1, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 4809 was passed by the Senate on May 21, 2025, by the following vote: Yeas 30, Nays 1.

Secretary of the Senate

APPROVED: _____

Date

Governor