

By: Haggerty

H.B. No. 1958

A BILL TO BE ENTITLED

AN ACT

relating to the authority of certain persons to bring suit to require an appraisal district or an appraisal review board to comply with the property tax laws.

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

SECTION 1. Section 43.01, Tax Code, is amended to read as follows:

Sec. 43.01. AUTHORITY TO BRING SUIT. (a) The following persons [A taxing unit] may sue the appropriate appraisal district or the appraisal review board established for that appraisal district [that appraises property for the unit] to compel the appraisal district or appraisal review board to comply with the provisions of this title, rules of the comptroller, or other applicable law:

(1) a taxing unit;

(2) a property owner;

(3) a lessee of property who is contractually obligated to pay taxes imposed on the property;

(4) an agent of a property owner designated under Section 1.111; or

(5) any other person authorized to bring an action on behalf of a person listed in Subdivisions (1)-(4).

(b) The court shall award court costs and reasonable attorney's fees to a plaintiff who prevails in a suit brought under

1 this section.

2 SECTION 2. The changes in law made by this Act apply only to
3 a suit filed under Section 43.01, Tax Code, on or after the
4 effective date of this Act. A suit filed under Section 43.01, Tax
5 Code, before the effective date of this Act is governed by the law
6 in effect on the date the suit was filed, and the former law is
7 continued in effect for that purpose.

8 SECTION 3. This Act takes effect September 1, 2005.