

AN ACT

relating to the appeal of ad valorem tax determinations.

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

SECTION 1. Section 42.21(a), Tax Code, is amended to read as follows:

(a) A party who appeals as provided by this chapter must file a petition for review with the district court within 60 [~~45~~] days after the party received notice that a final order has been entered from which an appeal may be had or at any time after the hearing but before the 60-day deadline. Failure to timely file a petition bars any appeal under this chapter.

SECTION 2. Section 42.43, Tax Code, is amended by amending Subsection (c) and adding Subsections (b-1), (e), (f), (g), (h), and (i) to read as follows:

(b-1) A taxing unit may not send a refund made under this section before the earlier of:

(1) the 21st day after the final determination of the appeal; or

(2) the date the property owner files the form prescribed by Subsection (i) with the taxing unit.

(c) Notwithstanding Subsection (b), if a taxing unit does not make a refund, including interest, required by this section before the 60th day after the date the chief appraiser certifies a correction to the appraisal roll under Section 42.41, the taxing

1 unit shall include with the refund interest on the amount refunded
2 at an annual rate of 12 percent, calculated from the delinquency
3 date for the taxes until the date the refund is made. A refund is
4 not considered made under this section until sent to the proper
5 person as provided by this section.

6 (e) Except as provided by Subsection (f) or (g), a taxing
7 unit shall send a refund made under this section to the property
8 owner.

9 (f) The final judgment in an appeal under this chapter may
10 designate to whom and where a refund is to be sent.

11 (g) If a form prescribed by the comptroller under Subsection
12 (i) is filed with a taxing unit before the 21st day after the final
13 determination of an appeal that requires a refund be made, the
14 taxing unit shall send the refund to the person and address
15 designated on the form.

16 (h) A form filed with a taxing unit under Subsection (g)
17 remains in effect for all subsequent refunds required by this
18 section until revoked in a written revocation filed with the taxing
19 unit by the property owner.

20 (i) The comptroller shall prescribe the form necessary to
21 allow a property owner to designate the person to whom a refund must
22 be sent. The comptroller shall include on the form a space for the
23 property owner to designate to whom and where the refund must be
24 sent and provide options to mail the refund to:

25 (1) the property owner;

26 (2) the business office of the property owner's
27 attorney of record in the appeal; or

1 (3) any other individual and address designated by the
2 property owner.

3 SECTION 3. The changes in law made by this Act are
4 procedural changes to existing law and are applicable to any
5 appeals or refunds pending as of the effective date of this bill.

6 SECTION 4. The changes in law made by this Act apply only to
7 a refund of ad valorem taxes required by Section 42.43 on or after
8 the effective date of this Act. A refund required under that
9 section before the effective date of this Act is governed by the law
10 in effect when the refund was required, and the former law is
11 continued in effect for that purpose.

12 SECTION 5. This Act takes effect immediately if it receives
13 a vote of two-thirds of all the members elected to each house, as
14 provided by Section 39, Article III, Texas Constitution. If this
15 Act does not receive the vote necessary for immediate effect, this
16 Act takes effect September 1, 2009.

President of the Senate

Speaker of the House

I certify that H.B. No. 986 was passed by the House on April 22, 2009, by the following vote: Yeas 148, Nays 1, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 986 on May 29, 2009, by the following vote: Yeas 140, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 986 was passed by the Senate, with amendments, on May 26, 2009, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor