

By: Villarreal

H.B. No. 1887

Substitute the following for H.B. No. 1887:

By: Hilderbran

C.S.H.B. No. 1887

A BILL TO BE ENTITLED

AN ACT

relating to the procedures for property tax protests and appeals.

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

SECTION 1. Section 41.44, Tax Code, is amended by adding Subsection (e) to read as follows:

(e) Notwithstanding any other provision of this section, a notice of protest may not be found to be untimely or insufficient based on the fact that the notice is filed by or identifies as the property owner a person who is not the property owner if:

(1) the person is shown on the appraisal records as the property owner;

(2) the person is an affiliate of the property owner;  
or

(3) the identification of the property owner is not materially misleading.

SECTION 2. Section 41.47, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) If the protest is of the determination of the appraised value of the owner's property, the appraisal review board must state in the order the appraised value of the property:

(1) as shown in the appraisal records submitted to the board by the chief appraiser under Section 25.22 or 25.23; and

(2) as finally determined by the board.

SECTION 3. Subchapter A, Chapter 42, Tax Code, is amended by

adding Section 42.016 to read as follows:

Sec. 42.016. INTERVENTION IN APPEAL BY PROPERTY OWNER. Not later than the 30th day after the date a party files a motion or plea to the jurisdiction asserting that a person filing an appeal under Section 42.01 lacks standing or the entitlement to appeal an order of an appraisal review board determining a protest because the person is not the property owner, the property owner is entitled to intervene in the appeal if the notice of protest is described by Section 41.44(e)(1) or (2).

SECTION 4. Subchapter B, Chapter 42, Tax Code, is amended by adding Section 42.226 to read as follows:

Sec. 42.226. MEDIATION. On motion by a party to an appeal under this chapter, the court shall enter an order requiring the parties to attend mediation. The court may enter an order requiring the parties to attend mediation on its own motion.

SECTION 5. Section 42.23, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) For purposes of a no-evidence motion for summary judgment filed by a party to an appeal under this chapter, the offer of evidence, including an affidavit or testimony, by any person, including the appraisal district, the property owner, or the owner's agent, that was presented at the hearing on the protest before the appraisal review board constitutes sufficient evidence to deny the motion.

SECTION 6. Subchapter B, Chapter 42, Tax Code, is amended by adding Section 42.30 to read as follows:

Sec. 42.30. ATTORNEY NOTICE OF CERTAIN ENGAGEMENTS. (a) An

1 attorney who accepts an engagement or compensation from a third  
2 party to represent a person in an appeal under this chapter shall  
3 provide notice to the person represented:

4 (1) informing the person that the attorney has been  
5 retained by a third party to represent the person;

6 (2) explaining the attorney's ethical obligations to  
7 the person in relation to the third party, including the obligation  
8 to ensure that the third party does not interfere with the  
9 attorney's independent judgment or the attorney-client  
10 relationship;

11 (3) describing the specific activities the third party  
12 may perform in the appeal;

13 (4) explaining the terms of the compensation to be  
14 received by the attorney from the third party; and

15 (5) informing the person that the person's consent is  
16 required before the attorney may accept compensation from the third  
17 party.

18 (b) The attorney shall mail the notice by certified mail to  
19 the person represented by the attorney not later than the 30th day  
20 after the date the attorney accepts the engagement from the third  
21 party.

22 (c) A person may void an engagement that does not comply  
23 with this section. An attorney who does not comply with this  
24 section violates Rule 1.08, Texas Disciplinary Rules of  
25 Professional Conduct.

26 SECTION 7. Section 42.43(h), Tax Code, is amended to read as  
27 follows:

1           (h) A separate form must be filed with a taxing unit under  
2 Subsection (g) for each appeal to which the property owner is a  
3 party. A form may be [~~remains in effect for all subsequent refunds~~  
4 ~~required by this section until~~] revoked in a written revocation  
5 filed with the taxing unit by the property owner.

6           SECTION 8. (a) Sections 41.44 and 41.47, Tax Code, as  
7 amended by this Act, apply only to a protest that is pending on the  
8 effective date of this Act or is filed on or after the effective  
9 date of this Act.

10           (b) Sections 42.016, 42.226, and 42.23, Tax Code, as added  
11 or amended by this Act, apply only to an appeal that is pending on  
12 the effective date of this Act or is filed on or after the effective  
13 date of this Act.

14           (c) Section 42.30, Tax Code, as added by this Act, applies  
15 only to a violation committed on or after the effective date of this  
16 Act. A violation committed before the effective date of this Act is  
17 governed by the law in effect when the violation was committed, and  
18 the former law is continued in effect for that purpose.

19           SECTION 9. This Act takes effect immediately if it receives  
20 a vote of two-thirds of all the members elected to each house, as  
21 provided by Section 39, Article III, Texas Constitution. If this  
22 Act does not receive the vote necessary for immediate effect, this  
23 Act takes effect September 1, 2011.