

By: Williams

S.B. No. 725

A BILL TO BE ENTITLED

AN ACT

relating to suits against appraisal districts and appraisal review boards.

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) A taxing unit may sue the appraisal district that appraises property for the unit to compel the appraisal district to comply with the provisions of this title, rules of the comptroller, or other applicable law.

(b) A person may sue an appraisal district or appraisal review board 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 if the failure to comply causes or will cause substantial economic harm to or denial of a statutory or constitutional right of that person. A person bringing an action under this subsection must pay \$500 into the registry of the court. The court shall distribute that amount to the prevailing party on entry of final judgment in the action.

(c) If the party bringing an action under this section prevails on the merits, the court shall enter an order compelling the appraisal district or appraisal review board to comply with the applicable law and ordering that the prevailing party recover its court costs and reasonable attorney's fees.

1 (d) This section applies only to a matter that may not be the
2 subject of a motion under Section 25.25(c) or (d) or a protest or
3 challenge under Chapter 41.

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

10 SECTION 3. This Act takes effect September 1, 2011.