

By: Seliger
(Elkins)

S.B. No. 1341

A BILL TO BE ENTITLED

AN ACT

relating to the participation by a taxing unit in a suit to compel an appraisal review board to order a change in an appraisal roll.

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

SECTION 1. Section 25.25, Tax Code, is amended by amending Subsection (g) and adding Subsections (g-1) and (g-2) to read as follows:

(g) Within 45 days after receiving notice of the appraisal review board's determination of a motion under this section, the property owner or the chief appraiser may file suit to compel the board to order a change in the appraisal roll as required by this section. A taxing unit may not be made a party to a suit filed by a property owner or chief appraiser under this subsection.

(g-1) In a suit filed under Subsection (g), if a hearing to review and determine compliance with Section 42.08 is requested, the movant must mail notice of the hearing by certified mail, return receipt requested, to the collector for each taxing unit that imposes taxes on the property not later than the 45th day before the date of the hearing.

(g-2) Regardless of whether the collector for the taxing unit receives a notice under Subsection (g-1), a taxing unit that imposes taxes on the property may intervene in a suit filed under Subsection (g) and participate in the proceedings for the limited purpose of determining whether the property owner has complied with

1 Section 42.08. The taxing unit is entitled to process for witnesses
2 and evidence and to be heard by the court.

3 SECTION 2. (a) Except as provided by Subsection (b) of
4 this section:

5 (1) the change in law made by this Act applies only to
6 a suit under Subsection (g), Section 25.25, Tax Code, that is filed
7 on or after the effective date of this Act; and

8 (2) a suit under Subsection (g), Section 25.25, Tax
9 Code, that was filed before the effective date of this Act is
10 governed by the law in effect on the date the suit was filed, and the
11 former law is continued in effect for that purpose.

12 (b) Subsection (g-2), Section 25.25, Tax Code, as added by
13 this Act, applies to a suit under Subsection (g), Section 25.25, Tax
14 Code, that is:

15 (1) filed on or after the effective date of this Act;
16 or

17 (2) pending on the effective date of this Act.

18 SECTION 3. This Act takes effect immediately if it receives
19 a vote of two-thirds of all the members elected to each house, as
20 provided by Section 39, Article III, Texas Constitution. If this
21 Act does not receive the vote necessary for immediate effect, this
22 Act takes effect September 1, 2011.