

By: Seliger

S.B. No. 1341

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the participation by a taxing unit in a suit to compel
3 an appraisal review board to order a change in an appraisal roll.

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

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

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

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

20 (g-2) Regardless of whether the collector for the taxing
21 unit receives a notice under Subsection (g-1), a taxing unit that
22 imposes taxes on the property may intervene in a suit filed under
23 Subsection (g) and participate in the proceedings for the limited
24 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 this
4 section:

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

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

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

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

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

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