

1-1 By: Seliger S.B. No. 1341
1-2 (In the Senate - Filed March 9, 2011; March 22, 2011, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; April 11, 2011, reported favorably by the following
1-5 vote: Yeas 5, Nays 0; April 11, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the participation by a taxing unit in a suit to compel
1-9 an appraisal review board to order a change in an appraisal roll.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 25.25, Tax Code, is amended by amending
1-12 Subsection (g) and adding Subsections (g-1) and (g-2) to read as
1-13 follows:

1-14 (g) Within 45 days after receiving notice of the appraisal
1-15 review board's determination of a motion under this section, the
1-16 property owner or the chief appraiser may file suit to compel the
1-17 board to order a change in the appraisal roll as required by this
1-18 section. A taxing unit may not be made a party to a suit filed by a
1-19 property owner or chief appraiser under this subsection.

1-20 (g-1) In a suit filed under Subsection (g), if a hearing to
1-21 review and determine compliance with Section 42.08 is requested,
1-22 the movant must mail notice of the hearing by certified mail, return
1-23 receipt requested, to the collector for each taxing unit that
1-24 imposes taxes on the property not later than the 45th day before the
1-25 date of the hearing.

1-26 (g-2) Regardless of whether the collector for the taxing
1-27 unit receives a notice under Subsection (g-1), a taxing unit that
1-28 imposes taxes on the property may intervene in a suit filed under
1-29 Subsection (g) and participate in the proceedings for the limited
1-30 purpose of determining whether the property owner has complied with
1-31 Section 42.08. The taxing unit is entitled to process for witnesses
1-32 and evidence and to be heard by the court.

1-33 SECTION 2. (a) Except as provided by Subsection (b) of
1-34 this section:

1-35 (1) the change in law made by this Act applies only to
1-36 a suit under Subsection (g), Section 25.25, Tax Code, that is filed
1-37 on or after the effective date of this Act; and

1-38 (2) a suit under Subsection (g), Section 25.25, Tax
1-39 Code, that was filed before the effective date of this Act is
1-40 governed by the law in effect on the date the suit was filed, and the
1-41 former law is continued in effect for that purpose.

1-42 (b) Subsection (g-2), Section 25.25, Tax Code, as added by
1-43 this Act, applies to a suit under Subsection (g), Section 25.25, Tax
1-44 Code, that is:

1-45 (1) filed on or after the effective date of this Act;
1-46 or

1-47 (2) pending on the effective date of this Act.

1-48 SECTION 3. This Act takes effect immediately if it receives
1-49 a vote of two-thirds of all the members elected to each house, as
1-50 provided by Section 39, Article III, Texas Constitution. If this
1-51 Act does not receive the vote necessary for immediate effect, this
1-52 Act takes effect September 1, 2011.

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