

By: Otto

H.B. No. 3443

A BILL TO BE ENTITLED

AN ACT

relating to the persons entitled to intervene in an appeal to a district court of an ad valorem tax-related matter.

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

SECTION 1. Section 42.016, Tax Code, is amended to read as follows:

Sec. 42.016. INTERVENTION IN APPEAL BY CERTAIN PERSONS. A person is entitled to intervene in an appeal brought under this chapter and the person has standing and the court has jurisdiction in the appeal if the property that is the subject of the appeal was also the subject of a protest hearing and the person:

(1) owned the property at any time during the tax year at issue;

(2) leased the property at any time during the tax year at issue and the person filed the protest that resulted in the issuance of the order under appeal; ~~or~~

(3) is shown on the appraisal roll as the owner of the property or as a lessee authorized to file a protest and the person filed the protest that resulted in the issuance of the order under appeal; or

(4) acquires ownership of the property during the pendency of the appeal and the person obtains an assignment of the right to pursue the appeal from:

(A) a prior owner of the property with authority

1 to pursue the appeal;

2 (B) a court-appointed receiver with authority to
3 pursue the appeal under a court order; or

4 (C) a trustee under a deed of trust or similar
5 instrument if the person acquires the property at a foreclosure
6 sale and the property owner whose interest was foreclosed on had
7 authority to pursue the appeal.

8 SECTION 2. Section 42.016, Tax Code, as amended by this Act,
9 applies to an appeal that is pending on the effective date of this
10 Act or that is filed on or after the effective date of this Act.

11 SECTION 3. This Act takes effect immediately if it receives
12 a vote of two-thirds of all the members elected to each house, as
13 provided by Section 39, Article III, Texas Constitution. If this
14 Act does not receive the vote necessary for immediate effect, this
15 Act takes effect September 1, 2013.