

AN ACT

relating to the procedures for protests and appeals of certain ad valorem tax determinations.

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

SECTION 1. Section 41.45(b), Tax Code, is amended to read as follows:

(b) The property owner initiating the protest is entitled to an opportunity to appear to offer evidence or argument. The property owner may offer the owner's ~~[his]~~ evidence or argument by affidavit without personally appearing if the owner ~~[he]~~ attests to the affidavit before an officer authorized to administer oaths and submits the affidavit to the board hearing the protest before it begins the hearing on the protest. On receipt of an affidavit, the board shall notify the chief appraiser. The chief appraiser ~~[may inspect the affidavit and]~~ is entitled to a copy of the affidavit on request. The board and the chief appraiser shall review the evidence or argument provided by the property owner before the hearing on the protest.

SECTION 2. Chapter 42, Tax Code, is amended by adding Subchapter B-1 to read as follows:

SUBCHAPTER B-1. APPEALS FROM APPRAISAL REVIEW BOARD DETERMINATIONS

IN CERTAIN COUNTIES

Sec. 42.35. APPLICABILITY OF SUBCHAPTER. This subchapter applies only to the appeal of an order issued by an appraisal review

1 board that is located in a county:

2 (1) that has a population of less than 45,500;

3 (2) that shares a border with a county that has a  
4 population of 1.5 million or more and is within 200 miles of an  
5 international border; and

6 (3) through which the Atascosa River flows.

7 Sec. 42.36. APPEALS TO JUSTICE COURT. (a) As an  
8 alternative to bringing an appeal under Section 42.01(a)(1) to a  
9 district court as provided by Subchapter B, a property owner may  
10 bring the appeal to a justice court if:

11 (1) the appeal relates only to a determination of  
12 appraised value or eligibility for an exemption from taxation; and

13 (2) the amount of taxes due on the portion of the  
14 taxable value of the property that is in dispute, calculated using  
15 the preceding year's tax rates, is \$5,000 or less.

16 (b) Venue of an action brought under Section 42.01(a)(1) in  
17 justice court is in any justice precinct in the county in which the  
18 appraisal review board that issued the order appealed is located.

19 (c) If the justice court determines that the justice court  
20 does not have jurisdiction of the appeal, the court shall dismiss  
21 the appeal. In that event, the property owner may appeal the order  
22 to a district court by filing a petition for review with the  
23 district court not later than the 30th day after the date of the  
24 dismissal.

25 (d) Sections 42.21, 42.23, 42.24, 42.25, and 42.26 apply to  
26 an appeal brought under Section 42.01(a)(1) to a justice court in  
27 the same manner as those sections apply to an appeal brought under

1 Section 42.01(a)(1) to a district court.

2 Sec. 42.37. REPRESENTATION IN JUSTICE COURT. In an appeal  
3 brought under Section 42.01(a)(1) to a justice court, an appraisal  
4 district may be, but is not required to be, represented by legal  
5 counsel.

6 Sec. 42.38. EXPIRATION OF SUBCHAPTER. This subchapter  
7 expires September 1, 2021.

8 SECTION 3. On the expiration of Subchapter B-1, Chapter 42,  
9 Tax Code, as added by this Act, the Office of Court Administration  
10 of the Texas Judicial System, using existing resources, shall  
11 conduct a study of that subchapter's effectiveness in increasing  
12 court efficiency and improving property owners' ability to exercise  
13 their appeal rights under Chapter 42, Tax Code. Not later than  
14 December 1, 2022, the office shall issue a report on the study to  
15 the appropriate standing committees of the house of representatives  
16 and the senate. The report must include the office's  
17 recommendation as to whether the legislature, in the next regular  
18 legislative session following the issuance of the report, should  
19 enact legislation similar to Subchapter B-1, Chapter 42, Tax Code,  
20 as added by this Act.

21 SECTION 4. An appeal under Subchapter B-1, Chapter 42, Tax  
22 Code, that is pending on September 1, 2021, is governed by that  
23 subchapter as it existed on August 31, 2021, and that law is  
24 continued in effect for that purpose.

25 SECTION 5. The change in law made by this Act applies to the  
26 appeal of an order of an appraisal review board without regard to  
27 whether the order was issued before the effective date of this Act.

1 SECTION 6. This Act takes effect September 1, 2015.

---

President of the Senate

---

Speaker of the House

I certify that H.B. No. 2282 was passed by the House on May 12, 2015, by the following vote: Yeas 143, Nays 1, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2282 on May 27, 2015, by the following vote: Yeas 141, Nays 0, 2 present, not voting.

---

Chief Clerk of the House

I certify that H.B. No. 2282 was passed by the Senate, with amendments, on May 24, 2015, by the following vote: Yeas 22, Nays 8.

---

Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

---

Governor