

By: Guillen

H.B. No. 2282

A BILL TO BE ENTITLED

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 \$10,000 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. JUSTICE COURT JUDGMENT NOT APPEALABLE. The
7 final judgment of a justice court in an appeal to the justice court
8 brought under Section 42.01(a)(1) may not be appealed by any
9 person.

10 SECTION 3. The change in law made by this Act applies to the
11 appeal of an order of an appraisal review board without regard to
12 whether the order was issued before the effective date of this Act.

13 SECTION 4. This Act takes effect September 1, 2015.