

1-1 By: Guillen (Senate Sponsor - Uresti) H.B. No. 2282
1-2 (In the Senate - Received from the House May 13, 2015;
1-3 May 14, 2015, read first time and referred to Committee on Finance;
1-4 May 21, 2015, reported favorably by the following vote: Yeas 10,
1-5 Nays 2; May 21, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Nelson	X		
1-9	Hinojosa	X		
1-10	Bettencourt		X	
1-11	Eltife			X
1-12	Hancock	X		
1-13	Huffman		X	
1-14	Kolkhorst	X		
1-15	Nichols		X	
1-16	Schwertner	X		
1-17	Seliger	X		
1-18	Taylor of Galveston		X	
1-19	Uresti	X		
1-20	Watson	X		
1-21	West	X		
1-22	Whitmire	X		

1-23 A BILL TO BE ENTITLED
1-24 AN ACT

1-25 relating to the procedures for protests and appeals of certain ad
1-26 valorem tax determinations.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 41.45(b), Tax Code, is amended to read as
1-29 follows:

1-30 (b) The property owner initiating the protest is entitled to
1-31 an opportunity to appear to offer evidence or argument. The
1-32 property owner may offer the owner's ~~[his]~~ evidence or argument by
1-33 affidavit without personally appearing if the owner ~~[he]~~ attests to
1-34 the affidavit before an officer authorized to administer oaths and
1-35 submits the affidavit to the board hearing the protest before it
1-36 begins the hearing on the protest. On receipt of an affidavit, the
1-37 board shall notify the chief appraiser. The chief appraiser ~~[may~~
1-38 ~~inspect the affidavit and]~~ is entitled to a copy of the affidavit on
1-39 request. The board and the chief appraiser shall review the
1-40 evidence or argument provided by the property owner before the
1-41 hearing on the protest.

1-42 SECTION 2. Chapter 42, Tax Code, is amended by adding
1-43 Subchapter B-1 to read as follows:

1-44 SUBCHAPTER B-1. APPEALS FROM APPRAISAL REVIEW BOARD DETERMINATIONS
1-45 IN CERTAIN COUNTIES

1-46 Sec. 42.35. APPLICABILITY OF SUBCHAPTER. This subchapter
1-47 applies only to the appeal of an order issued by an appraisal review
1-48 board that is located in a county:

- 1-49 (1) that has a population of less than 45,500;
1-50 (2) that shares a border with a county that has a
1-51 population of 1.5 million or more and is within 200 miles of an
1-52 international border; and
1-53 (3) through which the Atascosa River flows.

1-54 Sec. 42.36. APPEALS TO JUSTICE COURT. (a) As an
1-55 alternative to bringing an appeal under Section 42.01(a)(1) to a
1-56 district court as provided by Subchapter B, a property owner may
1-57 bring the appeal to a justice court if:

- 1-58 (1) the appeal relates only to a determination of
1-59 appraised value or eligibility for an exemption from taxation; and
1-60 (2) the amount of taxes due on the portion of the
1-61 taxable value of the property that is in dispute, calculated using

the preceding year's tax rates, is \$10,000 or less.

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

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

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

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

Sec. 42.38. JUSTICE COURT JUDGMENT NOT APPEALABLE. The final judgment of a justice court in an appeal to the justice court brought under Section 42.01(a)(1) may not be appealed by any person.

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

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

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