

## **BILL ANALYSIS**

Senate Research Center  
86R4407 CJC-F

S.B. 211  
By: Flores  
Property Tax  
4/15/2019  
As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

This is a refile of a bill from the 84th (H.B. 2282) that made it to the governor's desk but was vetoed with concerns over it applying to only one county.

As proposed, S.B. 211 amends current law relating to the procedures for protests and appeals of certain ad valorem tax determinations.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 41.45(b), Tax Code, as follows:

(b) Entitles the chief appraiser to a copy of the affidavit provided by the property owner on request. Deletes existing text authorizing the chief appraiser to inspect the affidavit. Requires the appraisal review board and the chief appraiser to review the evidence or argument provided by the property owner before the hearing on the protest.

SECTION 2. Amends Chapter 42, Tax Code, by adding Subchapter B-1, as follows:

#### **SUBCHAPTER B-1. APPEALS FROM APPRAISAL REVIEW BOARD DETERMINATIONS IN CERTAIN COUNTIES**

Sec. 42.35. **APPLICABILITY OF SUBCHAPTER.** Establishes that this subchapter applies only to the appeal of an order issued by an appraisal review board that is located in a county that has a population of less than 45,500, that shares a border with a county that has a population of 1.5 million or more and is within 200 miles of an international border, and through which the Atascosa River flows.

Sec. 42.36. **APPEALS TO JUSTICE COURT.** (a) Authorizes a property owner, as an alternative to bringing an appeal under Section 42.01(a)(1) (relating to entitling a property owner to appeal an order of the appraisal review board) to a district court as provided by Subchapter B, to bring the appeal to a justice court if the appeal relates only to a determination of appraised value or eligibility for an exemption from taxation and the amount of taxes due on the portion of the taxable value of the property that is in dispute, calculated using the preceding year's tax rates, is \$5,000 or less.

(b) Provides that venue of an action brought under Section 42.01(a)(1) in justice court is in any justice precinct in which the property that is the subject of the order being appealed is located.

(c) Requires the court, if the justice court determines that the justice court does not have jurisdiction of the appeal, to dismiss the appeal. Authorizes the property owner, in that event, to 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) Provides that Sections 42.21 (Petition For Review), 42.23 (Scope of Review), 42.24 (Action by Court), 42.25 (Remedy For Excessive Appraisal), and 42.26 (Remedy For Unequal Appraisal) 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. Authorizes an appraisal district, in an appeal brought under Section 42.01(a)(1) to a justice court, to be, but is not required to be, represented by legal counsel.

Sec. 42.38. EXPIRATION OF SUBCHAPTER. Provides that this subchapter expires September 1, 2025.

SECTION 3. Requires the Office of Court Administration of the Texas Judicial System (OCA), on the expiration of Subchapter B-1, Chapter 42, Tax Code, as added by this Act, using existing resources, to conduct a study on that subchapter's effectiveness in increasing court efficiency and improving property owners' ability to exercise their appeal rights under Chapter 42, Tax Code. Requires OCA, not later than December 1, 2026, to issue a report on the study to the appropriate standing committees of the house of representatives and the senate. Requires the report to include OCA's recommendation as to whether the legislature, in the next regular legislative session following the issuance of the report, should enact legislation similar to Subchapter B-1, Chapter 42, Tax Code, as added by this Act.

SECTION 4. Provides that an appeal under Subchapter B-1, Chapter 42, Tax Code, as added by this Act, that is pending on September 1, 2025, is governed by that subchapter as it existed on August 31, 2025, and that law is continued in effect for that purpose.

SECTION 5. Provides that 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 6. Effective date: September 1, 2019.