

1-1 By: Geren, et al. (Senate Sponsor - Hancock) H.B. No. 380  
1-2 (In the Senate - Received from the House April 23, 2019;  
1-3 April 24, 2019, read first time and referred to Committee on  
1-4 Property Tax; May 6, 2019, reported favorably by the following  
1-5 vote: Yeas 5, Nays 0; May 6, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Bettencourt	X		
1-9	Paxton	X		
1-10	Creighton	X		
1-11	Hancock	X		
1-12	Hinojosa	X		

1-13 A BILL TO BE ENTITLED  
1-14 AN ACT

1-15 relating to the authority of a district court to hear and determine  
1-16 certain ad valorem tax appeals.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 42.01, Tax Code, is amended by amending  
1-19 Subsection (a) and adding Subsection (c) to read as follows:

1-20 (a) A property owner is entitled to appeal:

1-21 (1) an order of the appraisal review board  
1-22 determining:

1-23 (A) a protest by the property owner as provided  
1-24 by Subchapter C of Chapter 41;

1-25 (B) a ~~determination of an appraisal review board~~  
1-26 ~~on a~~ motion filed under Section 25.25;

1-27 (C) ~~a determination of an appraisal review~~  
1-28 ~~board~~ that the property owner has forfeited the right to a final  
1-29 determination of a motion filed under Section 25.25 or of a protest  
1-30 under Section 41.411 for failing to comply with the prepayment  
1-31 requirements of Section 25.26 or 41.4115, as applicable; ~~or~~

1-32 (D) ~~a determination of an appraisal review board~~  
1-33 ~~of~~ eligibility for a refund requested under Section 23.1243; or

1-34 (E) that the appraisal review board lacks  
1-35 jurisdiction to finally determine a protest by the property owner  
1-36 under Subchapter C, Chapter 41, or a motion filed by the property  
1-37 owner under Section 25.25 because the property owner failed to  
1-38 comply with a requirement of Subchapter C, Chapter 41, or Section  
1-39 25.25, as applicable; or

1-40 (2) an order of the comptroller issued as provided by  
1-41 Subchapter B, Chapter 24, apportioning among the counties the  
1-42 appraised value of railroad rolling stock owned by the property  
1-43 owner.

1-44 (c) A property owner who establishes that the appraisal  
1-45 review board had jurisdiction to issue a final determination of the  
1-46 protest by the property owner under Subchapter C, Chapter 41, or of  
1-47 the motion filed by the property owner under Section 25.25 in an  
1-48 appeal under Subsection (a)(1)(E) of this section is entitled to a  
1-49 final determination by the court of the protest under Subchapter C,  
1-50 Chapter 41, or of the motion filed under Section 25.25. A final  
1-51 determination of a protest under Subchapter C, Chapter 41, by the  
1-52 court under this subsection may be on any ground of protest  
1-53 authorized by this title applicable to the property that is the  
1-54 subject of the protest, regardless of whether the property owner  
1-55 included the ground in the property owner's notice of protest.

1-56 SECTION 2. Subchapter B, Chapter 42, Tax Code, is amended by  
1-57 adding Section 42.231 to read as follows:

1-58 Sec. 42.231. JURISDICTION OF DISTRICT COURT; REMAND OF  
1-59 CERTAIN APPEALS. (a) This section applies only to an appeal by a  
1-60 property owner of an order of the appraisal review board  
1-61 determining:

2-1 (1) a protest by the property owner as provided by  
2-2 Subchapter C, Chapter 41; or

2-3 (2) a motion filed by the property owner under Section  
2-4 25.25.

2-5 (b) Subject to the provisions of this section and  
2-6 notwithstanding any other law, if a plea to the jurisdiction is  
2-7 filed in the appeal on the basis that the property owner failed to  
2-8 exhaust the property owner's administrative remedies, the court  
2-9 may, in lieu of dismissing the appeal for lack of jurisdiction,  
2-10 remand the action to the appraisal review board with instructions  
2-11 to allow the property owner an opportunity to cure the property  
2-12 owner's failure to exhaust administrative remedies.

2-13 (c) An action remanded to the appraisal review board under  
2-14 Subsection (b) is considered to be a timely filed protest under  
2-15 Subchapter C, Chapter 41, or motion under Section 25.25, as  
2-16 applicable. The appraisal review board shall schedule a hearing on  
2-17 the protest or motion and issue a written decision determining the  
2-18 protest or motion in the manner required by Subchapter C, Chapter  
2-19 41, or Section 25.25, as applicable.

2-20 (d) A determination of the appraisal review board relating  
2-21 to the remanded action may be appealed to the court that remanded  
2-22 the action to the board. A determination appealed to the court  
2-23 under this subsection may not be the subject of a plea to the  
2-24 jurisdiction on the basis of the property owner's failure to  
2-25 exhaust administrative remedies.

2-26 (e) Notwithstanding Subsection (b), on agreement of each  
2-27 party to the appeal and with the approval of the court, the parties  
2-28 to the appeal may waive remand of the action to the appraisal review  
2-29 board and elect that the court determine the appeal on the merits.  
2-30 If the parties waive remand of the action under this subsection,  
2-31 each party is considered to have exhausted the party's  
2-32 administrative remedies.

2-33 SECTION 3. The change in law made by this Act applies only  
2-34 to an appeal under Chapter 42, Tax Code, that is filed on or after  
2-35 the effective date of this Act. An appeal under Chapter 42, Tax  
2-36 Code, that is filed before the effective date of this Act is  
2-37 governed by the law in effect on the date the appeal is filed, and  
2-38 the former law is continued in effect for that purpose.

2-39 SECTION 4. This Act takes effect September 1, 2019.

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