

1-1 By: Guillen, Swanson (Senate Sponsor - Flores) H.B. No. 994
1-2 (In the Senate - Received from the House April 25, 2019;
1-3 April 29, 2019, read first time and referred to Committee on
1-4 Property Tax; May 13, 2019, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 5, Nays 0;
1-6 May 13, 2019, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			

1-14 COMMITTEE SUBSTITUTE FOR H.B. No. 994 By: Hinojosa

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to appeals to justice courts of certain ad valorem tax
1-18 determinations.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Chapter 42, Tax Code, is amended by adding
1-21 Subchapter B-1 to read as follows:

1-22 SUBCHAPTER B-1. APPEALS FROM APPRAISAL REVIEW BOARD DETERMINATIONS
1-23 IN CERTAIN COUNTIES

1-24 Sec. 42.35. APPLICABILITY OF SUBCHAPTER. This subchapter
1-25 applies only to the appeal of an order issued by an appraisal review
1-26 board that is located in a county:

1-27 (1) that has a population of less than 45,500;

1-28 (2) that shares a border with a county that has a
1-29 population of 1.5 million or more and is within 200 miles of an
1-30 international border; and

1-31 (3) through which the Atascosa River flows.

1-32 Sec. 42.36. APPEALS TO JUSTICE COURT. (a) As an
1-33 alternative to bringing an appeal under Section 42.01(a)(1) to a
1-34 district court as provided by Subchapter B, a property owner may
1-35 bring the appeal to a justice court if:

1-36 (1) the appeal relates only to a claim of excessive
1-37 appraisal of property that qualifies as the owner's residence
1-38 homestead; and

1-39 (2) the appraised value of the property as determined
1-40 by the appraisal review board and stated in the order being appealed
1-41 is \$500,000 or less.

1-42 (b) Venue of an action brought under Section 42.01(a)(1) in
1-43 justice court is in any justice precinct in which the property that
1-44 is the subject of the order being appealed is located.

1-45 (c) If the justice court determines that the justice court
1-46 does not have jurisdiction of the appeal, the court shall dismiss
1-47 the appeal. In that event, the property owner may appeal the order
1-48 to a district court by filing a petition for review with the
1-49 district court not later than the 30th day after the date of the
1-50 dismissal.

1-51 (d) Sections 42.21, 42.23, 42.24, and 42.25 apply to an
1-52 appeal brought under Section 42.01(a)(1) to a justice court in the
1-53 same manner as those sections apply to an appeal brought under
1-54 Section 42.01(a)(1) to a district court.

1-55 Sec. 42.37. REPRESENTATION IN JUSTICE COURT. In an appeal
1-56 brought under Section 42.01(a)(1) to a justice court, an appraisal
1-57 district may be, but is not required to be, represented by legal
1-58 counsel.

1-59 Sec. 42.38. EXPIRATION OF SUBCHAPTER. This subchapter
1-60 expires September 1, 2025.

2-1 SECTION 2. On the expiration of Subchapter B-1, Chapter 42,
2-2 Tax Code, as added by this Act, the Office of Court Administration
2-3 of the Texas Judicial System, using existing resources, shall
2-4 conduct a study on that subchapter's effectiveness in increasing
2-5 court efficiency and improving property owners' ability to exercise
2-6 their appeal rights under Chapter 42, Tax Code. Not later than
2-7 December 1, 2026, the office shall issue a report on the study to
2-8 the appropriate standing committees of the house of representatives
2-9 and the senate. The report must include the office's
2-10 recommendation as to whether the legislature, in the next regular
2-11 legislative session following the issuance of the report, should
2-12 enact legislation similar to Subchapter B-1, Chapter 42, Tax Code,
2-13 as added by this Act.

2-14 SECTION 3. An appeal under Subchapter B-1, Chapter 42, Tax
2-15 Code, as added by this Act, that is pending on September 1, 2025, is
2-16 governed by that subchapter as it existed on August 31, 2025, and
2-17 that law is continued in effect for that purpose.

2-18 SECTION 4. The change in law made by this Act applies to the
2-19 appeal of an order of an appraisal review board without regard to
2-20 whether the order was issued before the effective date of this Act.

2-21 SECTION 5. This Act takes effect September 1, 2019.

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