

By: Geren

H.B. No. 1745

Substitute the following for H.B. No. 1745:

By: Martinez Fischer

C.S.H.B. No. 1745

A BILL TO BE ENTITLED

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AN ACT

relating to the authority of a property owner to bring suit to compel an appraisal district, chief appraiser, or appraisal review board to comply with a procedural requirement applicable to an ad valorem tax protest.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Chapter 41, Tax Code, is amended by adding Subchapter E to read as follows:

SUBCHAPTER E. LIMITED SUIT TO COMPEL COMPLIANCE WITH PROCEDURAL REQUIREMENT

Sec. 41.81. LIMITED SUIT. (a) A property owner who has filed a notice of protest under this chapter may bring suit against an appraisal district, chief appraiser, or appraisal review board to compel the district, chief appraiser, or board to comply with a procedural requirement imposed under this chapter or under a rule established by the board under this chapter that is applicable to the protest.

(b) A property owner may bring suit under this section by filing a petition or application in district court.

(c) A property owner may not bring suit under this section unless the property owner has delivered written notice of the procedural requirement the property owner alleges the appraisal district, chief appraiser, or appraisal review board failed to comply with and the appraisal district, chief appraiser, or

1 appraisal review board, as applicable, refuses to comply with the
2 requirement, or does not comply with or agree to comply with the
3 requirement, on or before the 10th day after the date the notice is
4 delivered. The notice must be delivered by certified mail, return
5 receipt requested, to the chief appraiser if the property owner
6 alleges that the appraisal district or chief appraiser failed to
7 comply with the procedural requirement, or to the chairman of the
8 appraisal review board if the property owner alleges that the
9 appraisal review board failed to comply with the requirement. The
10 property owner may not file a petition under this section:

11 (1) earlier than the earlier of:

12 (A) the date the appraisal district, chief
13 appraiser, or appraisal review board, as applicable, refuses to
14 comply with the procedural requirement, if applicable; or

15 (B) the 11th day after the date the notice is
16 delivered; or

17 (2) later than the 30th day after the first date the
18 property owner is authorized to file the petition under Subdivision
19 (1).

20 (d) A suit brought under this section is for the limited
21 purpose of determining whether the defendant failed to comply with
22 the procedural requirement that is the subject of the suit.

23 (e) A suit brought under this section may not address the
24 merits of a motion filed under Section 25.25 or a protest filed
25 under this chapter.

26 Sec. 41.82. NO DISCOVERY. Neither party may conduct
27 discovery in a suit brought under this subchapter.

1 Sec. 41.83. HEARING. (a) The court in which a suit under
2 this subchapter is filed shall set down the matter described in the
3 petition or application for hearing at the earliest possible date.

4 (b) At the end of the hearing, the court must determine the
5 merits of the suit.

6 (c) If the court determines that the defendant failed to
7 comply with a procedural requirement imposed on the defendant under
8 this chapter or under a rule established by the board under this
9 chapter, the court:

10 (1) shall order the defendant to comply with the
11 procedural requirement;

12 (2) shall enter any order necessary to preserve rights
13 protected by, and impose duties required by, the law; and

14 (3) may award court costs and reasonable attorney's
15 fees to the property owner.

16 (d) An order entered under this section is final and may not
17 be appealed.

18 SECTION 2. Subchapter E, Chapter 41, Tax Code, as added by
19 this Act, applies only to a procedural requirement as described by
20 Section 41.81 of that subchapter that a property owner alleges was
21 required to have been complied with on or after the effective date
22 of this Act.

23 SECTION 3. This Act takes effect January 1, 2020.