

By: Geren

H.B. No. 1745

A BILL TO BE ENTITLED

AN ACT

relating to the authority of a property owner or owner's agent 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 or the designated agent of the 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 or agent may bring suit under this section by filing a petition or application in district court.

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

(d) A suit brought under this section may not address the merits of a motion filed under Section 25.25 or a protest filed

1 under this chapter.

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

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

7 (b) At the end of the hearing, the court must determine the
8 merits of the suit.

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

13 (1) order the defendant to comply with the procedural
14 requirement;

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

17 (3) award court costs and reasonable attorney's fees
18 to the property owner or designated agent of the owner.

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

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

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