87R3886 TJB-F

By:  Lucio III H.B. No. 1120

A BILL TO BE ENTITLED

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 appraisal district, chief appraiser, or appraisal review board to comply with a procedural requirement imposed under this title, under a rule established by the appraisal review board under this chapter, or under a rule adopted by the comptroller under this title 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 appraisal review board, as applicable, refuses to comply with the requirement, or does not comply with or agree to comply with the requirement, on or before the 10th day after the date the notice is delivered. The notice must state how the alleged failure to comply with the procedural requirement adversely affects the property owner. The notice must be delivered by certified mail, return receipt requested, to the chief appraiser if the property owner alleges that the appraisal district or chief appraiser failed to comply with the procedural requirement, or to the chairman of the appraisal review board and the chief appraiser if the property owner alleges that the appraisal review board failed to comply with the requirement. The property owner may not file a petition under this section:

(1)  earlier than the earlier of:

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

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

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

(d)  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.

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

Sec. 41.82.  POSTPONEMENT OF PROTEST HEARING. (a) A property owner who has delivered written notice under Section 41.81(c) may request and is entitled to receive a postponement of a protest hearing on the protest that is the subject of an alleged failure to comply with a procedural requirement described by Section 41.81(a) until the earlier of:

(1)  the date the property owner brings suit under Section 41.81; or

(2)  the date prescribed by Section 41.81(c)(2).

(b)  A postponement authorized by this section is in addition to any other postponement authorized or required by this chapter.

Sec. 41.83.  NO DISCOVERY. Neither party may conduct discovery in a suit brought under Section 41.81.

Sec. 41.84.  HEARING. (a) The court in which a suit under Section 41.81 is filed shall set the matter described in the petition or application for hearing at the earliest possible date.

(b)  At the end of the hearing, the court shall determine the merits of the suit.

(c)  If the court determines that the defendant failed to comply with a procedural requirement described by Section 41.81(a) imposed on the defendant, the court:

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

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

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

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

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

SECTION 3.  This Act takes effect January 1, 2022.