87R8217 TJB-F

By:  Lucio III H.B. No. 2715

A BILL TO BE ENTITLED

AN ACT

relating to the system for appraising property for ad valorem tax purposes.

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

SECTION 1.  Section 26.17(a), Tax Code, is amended to read as follows:

(a)  The chief appraiser of each appraisal district shall create and maintain a property tax database that:

(1)  is identified by the name of the county in which the appraisal district is established instead of the name of the appraisal district;

(2)  contains information that is provided by designated officers or employees of the taxing units that are located in the appraisal district in the manner required by the comptroller;

(3)  is continuously updated as preliminary and revised data become available to and are provided by the designated officers or employees of taxing units;

(4)  is accessible to the public;

(5)  is searchable by property address and owner, except to the extent that access to the information in the database is restricted by Section 25.025 or 25.026; [~~and~~]

(6)  includes the following statement: "The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state."; and

(7)  includes the appraisal review board's written certification of the board's approval of the appraisal records required by Section 41.12(d).

SECTION 2.  Section 41.12, Tax Code, is amended by adding Subsection (d) to read as follows:

(d)  The appraisal review board by official action shall certify in writing the board's approval of the appraisal records and that the requirements of this section have been complied with. The certification must be dated.

SECTION 3.  Section 41.47(d), Tax Code, is amended to read as follows:

(d)  The board shall deliver as provided by Section 1.07 or 1.085 [~~by certified mail~~]:

(1)  a notice of issuance of the order and a copy of the order to the property owner and the chief appraiser; and

(2)  a copy of the appraisal review board survey prepared under Section 5.104 and instructions for completing and submitting the survey to the property owner.

SECTION 4.  Section 42.21, Tax Code, is amended by amending Subsection (a) and adding Subsection (a-1) to read as follows:

(a)  A party who appeals as provided by this chapter must file a petition for review with the district court not later than the 60th day [~~within 60 days~~] after the later of the date:

(1)  the party received notice that a final order has been entered from which an appeal may be had; or

(2)  the chief appraiser included the appraisal review board's written certification of the board's approval of the appraisal records required by Section 41.12(d) in the database created under Section 26.17 [~~at any time after the hearing but before the 60-day deadline~~].

(a-1)  Failure to timely file a petition bars any appeal under this chapter.

SECTION 5.  Sections 26.17, 41.12, and 41.47, Tax Code, as amended by this Act, apply only to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 6.  Section 42.21, Tax Code, as amended by this Act, applies only to an appeal filed under Chapter 42 of that code on or after the effective date of this Act.

SECTION 7.  This Act takes effect January 1, 2022.