87R6050 TJB-F

By:  Geren H.B. No. 2980

A BILL TO BE ENTITLED

AN ACT

relating to the duty of an appraisal review board to determine a motion or protest filed by a property owner and the right of the owner to appeal the board's determination.

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

SECTION 1.  Section 25.25, Tax Code, is amended by adding Subsection (m-1) to read as follows:

(m-1)  The appraisal review board shall consider and determine by written order a motion timely filed by a property owner under this section. The property owner may appeal the order under Chapter 42. The appraisal review board may not determine that a property owner has forfeited the right to:

(1)  file the motion; or

(2)  have the motion considered and determined by the board, except as provided by Section 25.26.

SECTION 2.  Section 41.01, Tax Code, is amended by adding Subsection (c) to read as follows:

(c)  The board shall consider and determine by written order as provided by Section 41.47 a protest timely filed under this chapter. The property owner may appeal the order under Chapter 42. The board may not determine that a property owner has forfeited the right to:

(1)  file the protest; or

(2)  have the protest considered and determined by the board, except as provided by Section 41.4115.

SECTION 3.  Section 25.25(m-1), Tax Code, as added by this Act, applies only to a motion to correct an appraisal roll filed under Section 25.25, Tax Code, on or after the effective date of this Act.

SECTION 4.  Section 41.01(c), Tax Code, as added by this Act, applies only to a protest under Chapter 41, Tax Code, for which a notice of protest is filed on or after the effective date of this Act.

SECTION 5.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2021.