

By: Lucio III

H.B. No. 2715

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the system for appraising property for ad valorem tax
3 purposes.

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

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

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

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

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

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

19 (4) is accessible to the public;

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

23 (6) includes the following statement: "The 86th Texas
24 Legislature modified the manner in which the voter-approval tax

1 rate is calculated to limit the rate of growth of property taxes in
2 the state." ; and

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

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

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

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

14 (d) The board shall deliver as provided by Section 1.07 or
15 1.085 ~~[by certified mail]~~:

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

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

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

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

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

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

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

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

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

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