

AN ACT

relating to the property tax appraisal system, including an entitlement to a tax exemption based on the appraised value of certain renewable energy devices.

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

SECTION 1. Section 5.03, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) Notwithstanding any other provision of this title, the comptroller may, after providing notice, require a document, payment, notice, report, or other item required to be submitted to the comptroller under this title to be submitted electronically and may send a document, payment, notice, report or other item the comptroller is required to send under this title electronically. The comptroller may adopt rules to administer this subsection, including rules specifying the format of an item electronically submitted to or sent by the comptroller.

SECTION 2. Section 5.041, Tax Code, is amended by amending Subsections (b) and (e-1) and adding Subsection (i) to read as follows:

(b) A member of the appraisal review board established for an appraisal district must complete the course established under Subsection (a). The course must provide at least eight hours of classroom or distance training and education. A member of the appraisal review board may not participate in a hearing conducted

1 by the board unless the person has completed the course established
2 under Subsection (a) and received a certificate of course
3 completion.

4 (e-1) In addition to the course established under
5 Subsection (a), the comptroller shall approve curricula and provide
6 materials for use in a continuing education course for members of an
7 appraisal review board. The course must provide at least four hours
8 of classroom or distance training and education. The curricula and
9 materials must include information regarding:

10 (1) the cost, income, and market data comparison
11 methods of appraising property;

12 (2) the appraisal of business personal property;

13 (3) the determination of capitalization rates for
14 property appraisal purposes;

15 (4) the duties of an appraisal review board;

16 (5) the requirements regarding the independence of an
17 appraisal review board from the board of directors and the chief
18 appraiser and other employees of the appraisal district;

19 (6) the prohibitions against ex parte communications
20 applicable to appraisal review board members;

21 (7) the Uniform Standards of Professional Appraisal
22 Practice;

23 (8) the duty of the appraisal district to substantiate
24 the district's determination of the value of property;

25 (9) the requirements regarding the equal and uniform
26 appraisal of property;

27 (10) the right of a property owner to protest the

1 appraisal of the property as provided by Chapter 41; and

2 (11) a detailed explanation of each of the actions
3 described by Sections 25.25, 41.41(a), 41.411, 41.412, 41.413,
4 41.42, and 41.43 so that members are fully aware of each of the
5 grounds on which a property appraisal can be appealed.

6 (i) The comptroller may adopt rules to implement this
7 section, including rules establishing criteria for course
8 availability and for demonstrating course completion.

9 SECTION 3. Section 6.035(a-1), Tax Code, is amended to read
10 as follows:

11 (a-1) An individual is ineligible to serve on the board of
12 directors of an appraisal district [~~board of directors~~] if the
13 individual:

14 (1) has served as a member of the board of directors
15 for all or part of five terms, unless:

16 (A) the individual was the county
17 assessor-collector at the time the individual served as a board
18 member; or

19 (B) the appraisal district is established in a
20 county with a population of less than 120,000;

21 (2) has engaged in the business of appraising property
22 for compensation for use in proceedings under this title at any time
23 during the preceding three years;

24 (3) has engaged in the business [~~or~~] of representing
25 property owners for compensation in proceedings under this title in
26 the appraisal district at any time during the preceding three
27 years; or

1 (4) has been an employee of the appraisal district at
2 any time during the preceding three years.

3 SECTION 4. Section 6.054, Tax Code, is amended to read as
4 follows:

5 Sec. 6.054. RESTRICTION ON EMPLOYMENT BY APPRAISAL
6 DISTRICT. An individual may not be employed by an appraisal
7 district if the individual [~~is~~]:

8 (1) is an officer of a taxing unit that participates
9 in the appraisal district; [~~or~~]

10 (2) is an employee of a taxing unit that participates
11 in the appraisal district; or

12 (3) has served as a member of the appraisal review
13 board for the appraisal district at any time during the preceding
14 two years.

15 SECTION 5. Section 6.41(f), Tax Code, is amended to read as
16 follows:

17 (f) A member of the appraisal review board may be removed
18 from the board by a majority vote of the appraisal district board of
19 directors, or by the local administrative district judge or the
20 judge's designee, as applicable, that appointed the member. Not
21 later than the 90th day after the date the board of directors, local
22 administrative district judge, or judge's designee that appointed a
23 member of the appraisal review board learns of a potential ground
24 for removal of the member, the board of directors, local
25 administrative district judge, or judge's designee, as applicable,
26 shall remove the member or find by official action that the member's
27 removal is not warranted. Grounds for removal are:

1 (1) a violation of Section 6.412, 6.413, 41.66(f), or
2 41.69;

3 (2) good cause relating to the attendance of members
4 at called meetings of the board as established by written policy
5 adopted by a majority of the appraisal district board of directors;
6 or

7 (3) evidence of repeated bias or misconduct.

8 SECTION 6. Section 11.27, Tax Code, is amended by amending
9 Subsection (a) and adding Subsection (a-1) to read as follows:

10 (a) A person is entitled to an exemption from taxation of
11 the amount of appraised value of real ~~[his]~~ property owned by the
12 person that arises from the installation or construction on the
13 property of a solar or wind-powered energy device that is primarily
14 for production and distribution of energy for on-site use.

15 (a-1) A person is entitled to an exemption from taxation of
16 the appraised value of a solar or wind-powered energy device owned
17 by the person that is installed or constructed on real property and
18 is primarily for production and distribution of energy for on-site
19 use regardless of whether the person owns the real property on which
20 the device is installed or constructed.

21 SECTION 7. Sections 11.45(a), (b), (d), and (e), Tax Code,
22 are amended to read as follows:

23 (a) The chief appraiser shall determine separately each
24 applicant's right to an exemption. After considering the
25 application and all relevant information, the chief appraiser
26 shall, as soon as practicable but not later than the 90th day after
27 the later of the date the applicant first qualifies for the

1 exemption or the date the applicant provides to the chief appraiser
2 the information necessary for the chief appraiser to determine the
3 applicant's right to the exemption, as the law and facts warrant:

4 (1) approve the application and allow the exemption;

5 (2) modify the exemption applied for and allow the
6 exemption as modified;

7 (3) disapprove the application and request additional
8 information from the applicant in support of the claim; or

9 (4) deny the application.

10 (b) If the chief appraiser requires ~~[requests]~~ additional
11 information from an applicant, the chief appraiser shall, as soon
12 as practicable but not later than the 30th day after the date the
13 application is filed with the chief appraiser, deliver a written
14 notice to the applicant specifying the additional information the
15 applicant must provide to the chief appraiser before the chief
16 appraiser can determine the applicant's right to the exemption.
17 The ~~[the]~~ applicant must furnish the information not later than the
18 30th day ~~[it within 30 days]~~ after the date of the request or the
19 application is denied. However, for good cause shown the chief
20 appraiser may extend the deadline for furnishing the information by
21 written order for a single period not to exceed 15 days.

22 (d) If the chief appraiser modifies or denies an application
23 ~~[exemption]~~, the chief appraiser ~~[he]~~ shall deliver a written
24 notice of the modification or denial to the applicant not later than
25 the fifth day ~~[within five days]~~ after the date the chief appraiser
26 ~~[he]~~ makes the determination. The notice must state and fully
27 explain each reason the chief appraiser modified or denied the

application. The notice must ~~[He shall]~~ include ~~[with the notice]~~ a brief explanation of the procedures for protesting the modification or denial ~~[his action]~~.

(e) If the chief appraiser approves, modifies, or denies an application for an exemption under Section 11.35, the chief appraiser shall deliver a written notice of the approval, modification, or denial to the applicant not later than the fifth day after the date the chief appraiser makes the determination. The notice must include the damage assessment rating assigned by the chief appraiser to each item of qualified property that is the subject of the application and a brief explanation of the procedures for protesting the chief appraiser's determination. If the chief appraiser modifies or denies the application, the notice must state and fully explain each reason the chief appraiser modified or denied the application. The notice required under this subsection is in lieu of any notice that would otherwise be required under Subsection (d).

SECTION 8. Sections 23.44(a), (b), and (d), Tax Code, are amended to read as follows:

(a) The chief appraiser shall determine individually each claimant's right to the agricultural designation. After considering the application and all relevant information, the chief appraiser shall, as soon as practicable but not later than the 90th day after the later of the date the claimant is first eligible for the agricultural designation or the date the claimant provides to the chief appraiser the information necessary for the chief appraiser to determine the claimant's right to the agricultural

1 designation, as the law and facts warrant:

2 (1) approve the application and designate the land for
3 agricultural use;

4 (2) disapprove the application and request additional
5 information from the claimant in support of the claim; or

6 (3) deny the application.

7 (b) If the chief appraiser requires ~~[requests]~~ additional
8 information from a claimant, the chief appraiser shall, as soon as
9 practicable but not later than the 30th day after the date the
10 application is filed with the chief appraiser, deliver a written
11 notice to the claimant specifying the additional information the
12 claimant must provide to the chief appraiser before the chief
13 appraiser can determine the applicant's right to the agricultural
14 designation. The ~~[the]~~ claimant must furnish the information not
15 later than the 30th day ~~[within 30 days]~~ after the date of the
16 request or the application is denied. However, for good cause shown
17 the chief appraiser may extend the deadline for furnishing
18 additional information by written order for a single period not to
19 exceed 15 days.

20 (d) If the chief appraiser denies an application, the chief
21 appraiser ~~[he]~~ shall deliver a written notice of the denial to the
22 claimant not later than the fifth day ~~[within five days]~~ after the
23 date of denial. The notice must state and fully explain each reason
24 the chief appraiser denied the application. The notice must
25 include a brief explanation of the procedures for protesting the
26 denial.

27 SECTION 9. Sections 23.57(a), (b), and (d), Tax Code, are

1 amended to read as follows:

2 (a) The chief appraiser shall determine separately each
3 applicant's right to have the applicant's ~~[his]~~ land appraised
4 under this subchapter. After considering the application and all
5 relevant information, the chief appraiser shall, as soon as
6 practicable but not later than the 90th day after the later of the
7 date the applicant's land is first eligible for appraisal under
8 this subchapter or the date the applicant provides to the chief
9 appraiser the information necessary for the chief appraiser to
10 determine the applicant's right to have the applicant's land
11 appraised under this subchapter, as the law and facts warrant:

12 (1) approve the application and allow appraisal under
13 this subchapter;

14 (2) disapprove the application and request additional
15 information from the applicant in support of the claim; or

16 (3) deny the application.

17 (b) If the chief appraiser requires ~~[requests]~~ additional
18 information from an applicant, the chief appraiser shall, as soon
19 as practicable but not later than the 30th day after the date the
20 application is filed with the chief appraiser, deliver a written
21 notice to the applicant specifying the additional information the
22 applicant must provide to the chief appraiser before the chief
23 appraiser can determine the applicant's right to have the
24 applicant's land appraised under this subchapter. The ~~[the]~~
25 applicant must furnish the information not later than the 30th day
26 ~~[it within 30 days]~~ after the date of the request or the application
27 is denied. However, for good cause shown the chief appraiser may

extend the deadline for furnishing the information by written order for a single period not to exceed 15 days.

(d) If the chief appraiser denies an application, the chief appraiser ~~[he]~~ shall deliver a written notice of the denial to the applicant not later than the fifth day ~~[within five days]~~ after the date the chief appraiser ~~[he]~~ makes the determination. The notice must state and fully explain each reason the chief appraiser denied the application. The notice must ~~[He shall]~~ include ~~[with the notice]~~ a brief explanation of the procedures for protesting the denial ~~[his action and a full explanation of the reasons for denial of the application]~~.

SECTION 10. Sections 23.79(a), (b), and (d), Tax Code, are amended to read as follows:

(a) The chief appraiser shall determine separately each applicant's right to have the applicant's ~~[his]~~ land appraised under this subchapter. After considering the application and all relevant information, the chief appraiser shall, as soon as practicable but not later than the 90th day after the later of the date the applicant's land is first eligible for appraisal under this subchapter or the date the applicant provides to the chief appraiser the information necessary for the chief appraiser to determine the applicant's right to have the applicant's land appraised under this subchapter, as the law and facts warrant:

(1) approve the application and allow appraisal under this subchapter;

(2) disapprove the application and request additional information from the applicant in support of the claim; or

1 (3) deny the application.

2 (b) If the chief appraiser requires [~~requests~~] additional
3 information from an applicant, the chief appraiser shall, as soon
4 as practicable but not later than the 30th day after the date the
5 application is filed with the chief appraiser, deliver a written
6 notice to the applicant specifying the additional information the
7 applicant must provide to the chief appraiser before the chief
8 appraiser can determine the applicant's right to have the
9 applicant's land appraised under this subchapter. The [~~the~~]
10 applicant must furnish the information not later than the 30th day
11 [~~it within 30 days~~] after the date of the request or the application
12 is denied. However, for good cause shown the chief appraiser may
13 extend the deadline for furnishing the information by written order
14 for a single period not to exceed 15 days.

15 (d) If the chief appraiser denies an application, the chief
16 appraiser [~~he~~] shall deliver a written notice of the denial to the
17 applicant not later than the fifth day [~~within five days~~] after the
18 date the chief appraiser [~~he~~] makes the determination. The notice
19 must state and fully explain each reason the chief appraiser denied
20 the application. The notice must [~~He shall~~] include [~~with the~~
21 ~~notice~~] a brief explanation of the procedures for protesting the
22 denial [~~his action~~].

23 SECTION 11. Sections 23.85(a), (b), and (d), Tax Code, are
24 amended to read as follows:

25 (a) The chief appraiser shall determine individually each
26 claimant's right to appraisal under this subchapter. After
27 considering the application and all relevant information, the chief

1 appraiser shall, as soon as practicable but not later than the 90th
2 day after the later of the date the claimant is first eligible for
3 appraisal under this subchapter or the date the claimant provides
4 to the chief appraiser the information necessary for the chief
5 appraiser to determine the claimant's right to appraisal under this
6 subchapter, as the law and facts warrant:

7 (1) approve the application and allow appraisal under
8 this subchapter;

9 (2) disapprove the application and request additional
10 information from the claimant in support of the claim; or

11 (3) deny the application.

12 (b) If the chief appraiser requires ~~[requests]~~ additional
13 information from a claimant, the chief appraiser shall, as soon as
14 practicable but not later than the 30th day after the date the
15 application is filed with the chief appraiser, deliver a written
16 notice to the claimant specifying the additional information the
17 claimant must provide to the chief appraiser before the chief
18 appraiser can determine the claimant's right to appraisal under
19 this subchapter. The ~~[the]~~ claimant must furnish the information
20 not later than the 30th day ~~[within 30 days]~~ after the date of the
21 request or the application is denied. However, for good cause shown
22 the chief appraiser may extend the deadline for furnishing
23 additional information by written order for a single period not to
24 exceed 15 days.

25 (d) If the chief appraiser denies an application, the chief
26 appraiser ~~[he]~~ shall deliver a written notice of the denial to the
27 claimant not later than the fifth day ~~[within five days]~~ after the

1 date of denial. The notice must state and fully explain each reason
2 the chief appraiser denied the application. The notice must
3 include a brief explanation of the procedures for protesting the
4 denial.

5 SECTION 12. Sections 23.95(a), (b), and (d), Tax Code, are
6 amended to read as follows:

7 (a) The chief appraiser shall determine individually each
8 claimant's right to appraisal under this subchapter. After
9 considering the application and all relevant information, the chief
10 appraiser shall, as soon as practicable but not later than the 90th
11 day after the later of the date the claimant is first eligible for
12 appraisal under this subchapter or the date the claimant provides
13 to the chief appraiser the information necessary for the chief
14 appraiser to determine the claimant's right to appraisal under this
15 subchapter, as the law and facts warrant:

16 (1) approve the application and allow appraisal under
17 this subchapter;

18 (2) disapprove the application and request additional
19 information from the claimant in support of the claim; or

20 (3) deny the application.

21 (b) If the chief appraiser requires ~~[requests]~~ additional
22 information from a claimant, the chief appraiser shall, as soon as
23 practicable but not later than the 30th day after the date the
24 application is filed with the chief appraiser, deliver a written
25 notice to the claimant specifying the additional information the
26 claimant must provide to the chief appraiser before the chief
27 appraiser can determine the claimant's right to appraisal under

1 this subchapter. The ~~[the]~~ claimant must furnish the information
2 not later than the 30th day ~~[within 30 days]~~ after the date of the
3 request or before April 15, whichever is earlier, or the
4 application is denied. However, for good cause shown the chief
5 appraiser may extend the deadline for furnishing additional
6 information by written order for a single period not to exceed 15
7 days.

8 (d) If the chief appraiser denies an application, the chief
9 appraiser ~~[he]~~ shall deliver a written notice of the denial to the
10 claimant not later than the fifth day ~~[within five days]~~ after the
11 date of denial. The notice must state and fully explain each reason
12 the chief appraiser denied the application. The notice must include
13 a brief explanation of the procedures for protesting the denial.

14 SECTION 13. Sections [23.9805](#)(a), (b), and (d), Tax Code,
15 are amended to read as follows:

16 (a) The chief appraiser shall determine separately each
17 applicant's right to have the applicant's land appraised under this
18 subchapter. After considering the application and all relevant
19 information, the chief appraiser shall, as soon as practicable but
20 not later than the 90th day after the later of the date the
21 applicant's land is first eligible for appraisal under this
22 subchapter or the date the applicant provides to the chief
23 appraiser the information necessary for the chief appraiser to
24 determine the applicant's right to have the applicant's land
25 appraised under this subchapter, based on the law and facts:

26 (1) approve the application and allow appraisal under
27 this subchapter;

1 (2) disapprove the application and request additional
2 information from the applicant in support of the claim; or

3 (3) deny the application.

4 (b) If the chief appraiser requires ~~[requests]~~ additional
5 information from an applicant, the chief appraiser shall, as soon
6 as practicable but not later than the 30th day after the date the
7 application is filed with the chief appraiser, deliver a written
8 notice to the applicant specifying the additional information the
9 applicant must provide to the chief appraiser before the chief
10 appraiser can determine the applicant's right to have the
11 applicant's land appraised under this subchapter. The ~~[the]~~
12 applicant must furnish the information ~~[it]~~ not later than the 30th
13 day after the date of the request or the chief appraiser shall deny
14 the application. However, for good cause shown, the chief
15 appraiser may extend the deadline for furnishing the information by
16 written order for a single period not to exceed 15 days.

17 (d) If the chief appraiser denies an application, the chief
18 appraiser shall deliver a written notice of the denial to the
19 applicant not later than the fifth day after the date the chief
20 appraiser makes the determination. The notice must state and fully
21 explain each reason the chief appraiser denied the application.
22 The chief appraiser shall include with the notice a brief
23 explanation of the procedures for protesting the denial.

24 SECTION 14. Section 25.193(b), Tax Code, is amended to read
25 as follows:

26 (b) If a property owner has elected to receive notices by
27 e-mail as provided by Section 1.086, ~~[for property described by~~

1 ~~that section,~~] the notice required by this section must be sent in
2 that manner regardless of whether the information was also included
3 in a notice under Section 25.19 and must be sent separately from any
4 other notice sent to the property owner by the chief appraiser.

5 SECTION 15. Section 25.25(e), Tax Code, is amended to read
6 as follows:

7 (e) If the chief appraiser and the property owner do not
8 agree to the correction before the 15th day after the date the
9 motion is filed, a party bringing a motion under Subsection (c) or
10 (d) is entitled on request to a hearing on and a determination of
11 the motion by the appraisal review board. A party bringing a motion
12 under this section must describe the error or errors that the motion
13 is seeking to correct. If a request for hearing is made on or after
14 January 1 but before September 1, the appraisal review board shall
15 schedule the hearing to be held as soon as practicable but not later
16 than the 90th day after the date the board approves the appraisal
17 records as provided by Section 41.12. If a request for hearing is
18 made on or after September 1 but before January 1 of the following
19 tax year, the appraisal review board shall schedule the hearing to
20 be held as soon as practicable but not later than the 90th day after
21 the date the request for the hearing is made. Not later than 15 days
22 before the date of the hearing, the board shall deliver written
23 notice of the date, time, and place of the hearing to the chief
24 appraiser, the property owner, and the presiding officer of the
25 governing body of each taxing unit in which the property is located.
26 The chief appraiser, the property owner, and each taxing unit are
27 entitled to present evidence and argument at the hearing and to

1 receive written notice of the board's determination of the motion.
2 The property owner is entitled to elect to present the owner's
3 evidence and argument before, after, or between the cases presented
4 by the chief appraiser and each taxing unit. A property owner who
5 files the motion must comply with the payment requirements of
6 Section 25.26 or forfeit the right to a final determination of the
7 motion.

8 SECTION 16. Section 41.44(d), Tax Code, is amended to read
9 as follows:

10 (d) A notice of protest is sufficient if it identifies the
11 protesting property owner, including a person claiming an ownership
12 interest in the property even if that person is not listed on the
13 appraisal records as an owner of the property, identifies the
14 property that is the subject of the protest, and indicates apparent
15 dissatisfaction with some determination of the appraisal
16 office. The notice need not be on an official form, but the
17 comptroller shall prescribe a form that provides for more detail
18 about the nature of the protest. The form must permit a property
19 owner to include each property in the appraisal district that is the
20 subject of a protest. If the form includes boxes a property owner
21 is required to select from to indicate the reason the owner is
22 filing a protest, the form must permit a property owner who believes
23 that the owner's property was appraised at a value that exceeds its
24 appraised value, was appraised unequally, or both, to select a
25 single box to indicate that the owner is filing a protest for either
26 or both reasons. The form must permit a property owner to request
27 that the protest be heard by a special panel established under

1 Section 6.425 if the protest will be determined by an appraisal
2 review board to which that section applies and the property is
3 included in a classification described by Section 6.425(b). The
4 comptroller, each appraisal office, and each appraisal review board
5 shall make the forms readily available and deliver one to a property
6 owner on request.

7 SECTION 17. Section 41.45(a), Tax Code, is amended to read
8 as follows:

9 (a) On the filing of a notice as required by Section 41.44,
10 the appraisal review board shall schedule a hearing on the protest.
11 The appraisal review board shall schedule the hearing to be held as
12 soon as practicable but not later than the 90th day after the date
13 the board approves the appraisal records as provided by Section
14 41.12. If more than one protest is filed relating to the same
15 property, the appraisal review board shall schedule a single
16 hearing on all timely filed protests relating to the property. A
17 hearing for a property that is owned in undivided or fractional
18 interests, including separate interests in a mineral in place,
19 shall be scheduled to provide for participation by all owners who
20 have timely filed a protest.

21 SECTION 18. Section 41.46, Tax Code, is amended by adding
22 Subsection (f) to read as follows:

23 (f) This subsection applies only to the appraisal review
24 board of an appraisal district established in a county with a
25 population of 120,000 or more. In addition to the notice required
26 by Subsection (a), on written request of the property owner
27 initiating the protest, the appraisal review board shall deliver to

the property owner an electronic reminder stating the date, time, and place of the protest hearing that is the subject of the notice. The property owner may request that delivery of the electronic reminder be made by e-mail or text message. The property owner must provide in the request the e-mail address or telephone number, as applicable, to which the appraisal review board must send the reminder. The appraisal review board must deliver the electronic reminder to the property owner not earlier than the seventh day after the date the appraisal review board delivers the notice required by Subsection (a) and not later than the day before the date of the hearing. Failure to deliver the electronic reminder required by this subsection is not considered a failure to provide or deliver notice under Section 41.411.

SECTION 19. Section 41.67, Tax Code, is amended by adding Subsection (e) to read as follows:

(e) The chief appraiser may not offer evidence or argument at a hearing on a protest in support of a reason for modifying or denying an application other than a reason stated in a notice delivered to the applicant under Section 11.45(d) or (e), 23.44(d), 23.57(d), 23.79(d), 23.85(d), 23.95(d), or 23.9805(d) unless the chief appraiser:

(1) provides written notice to the property owner of the additional reason for modifying or denying the application not later than the 14th day before the date of the hearing; and

(2) establishes that the additional reason was not known to the chief appraiser at the time the chief appraiser delivered to the applicant the notice under Section 11.45(d) or

1 (e), 23.44(d), 23.57(d), 23.79(d), 23.85(d), 23.95(d), or
2 23.9805(d).

3 SECTION 20. (a) Section 6.035(a-1), Tax Code, as amended by
4 this Act, does not affect the eligibility of a person serving as an
5 appointed member of the board of directors of an appraisal district
6 immediately before the effective date of this Act to continue to
7 serve on the board for the remainder of the term to which the member
8 was appointed.

9 (b) Service as an appointed member of the board of directors
10 of an appraisal district before January 1, 2022, does not count for
11 purposes of determining whether a person is ineligible to serve on
12 the board of directors of an appraisal district under Section
13 6.035(a-1)(1), Tax Code, as added by this Act.

14 SECTION 21. Section 6.054, Tax Code, as amended by this Act,
15 applies only to a former member of an appraisal review board first
16 employed by an appraisal district on or after the effective date of
17 this Act.

18 SECTION 22. Section 6.41(f), Tax Code, as amended by this
19 Act, applies only to a potential ground for removal of a member of
20 an appraisal review board that an appraisal district board of
21 directors, local administrative district judge, or local
22 administrative district judge's designee, as applicable, first
23 learns of on or after the effective date of this Act.

24 SECTION 23. The amendment made by this Act to Section 11.27,
25 Tax Code, is a clarification of existing law and does not imply that
26 existing law may be construed as inconsistent with the law as
27 amended by this Act.

1 SECTION 24. Sections 11.45(a) and (b), 23.44(a) and (b),
2 23.57(a) and (b), 23.79(a) and (b), 23.85(a) and (b), 23.95(a) and
3 (b), and 23.9805(a) and (b), Tax Code, as amended by this Act, apply
4 only to an application filed with a chief appraiser on or after the
5 effective date of this Act.

6 SECTION 25. Sections 11.45(d) and (e), 23.44(d), 23.57(d),
7 23.79(d), 23.85(d), 23.95(d), and 23.9805(d), Tax Code, as amended
8 by this Act, apply only to a notice required to be delivered by a
9 chief appraiser on or after the effective date of this Act.

10 SECTION 26. Section 25.25(e), Tax Code, as amended by this
11 Act, applies only to a motion to correct an appraisal roll filed on
12 or after the effective date of this Act.

13 SECTION 27. Sections 41.45, 41.46, and 41.67, Tax Code, as
14 amended by this Act, apply only to a protest for which the notice of
15 protest was filed on or after the effective date of this Act.

16 SECTION 28. This Act takes effect September 1, 2021.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 63 passed the Senate on April 23, 2021, by the following vote: Yeas 31, Nays 0; and that the Senate concurred in House amendments on May 28, 2021, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 63 passed the House, with amendments, on May 25, 2021, by the following vote: Yeas 145, Nays 0, one present not voting.

Chief Clerk of the House

Approved:

Date

Governor