

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 5, 2021**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: SB449** by Hancock (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.), **As Introduced**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend Chapter 41, Tax Code by adding Subchapter E to provide for a limited suit to compel compliance with certain procedural requirements related to appraisal reviews.

The added subchapter would authorize a property owner who has filed a notice of protest to bring suit against an appraisal district, chief appraiser, or appraisal review board to compel compliance with a procedural requirement imposed under Chapter 41 of the Tax Code or under a rule established by the board under that chapter that is applicable to the protest. The suit would be prohibited from addressing the merits of a motion filed under Section 25.25, Tax Code, relating to appraisal roll corrections, or a protest filed under Chapter 41.

A property owner would be prohibited from bringing a suit to compel compliance unless the property owner has delivered a specified written notice of the allegations and unless the appraisal district, chief appraiser, or appraisal review board fails to comply or agree to comply with the requirement on or before the 10th day after the date the notice is delivered. The bill would provide other requirements regarding the notice.

The property owner would be prohibited from filing a petition to compel compliance earlier than or later than certain specified dates.

If a court determined that a defendant failed to comply with a pertinent procedural requirement, the court would:

- be required to order the defendant to comply with the procedural requirement;
- be required to enter any order necessary to preserve rights protected by, and impose duties required by, the law; and
- be permitted to award court costs and reasonable attorney's fees to the property owner or designated agent of the owner.

An order entered under this added subchapter would be final and could not be appealed.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable that might affect the revenues of units of local governments or the state.

The bill would take effect January 1, 2022.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, AF, SD, BRI, KK, WP, SJS