

By: Hughes

S.B. No. 2353

A BILL TO BE ENTITLED

AN ACT

relating to appeals to justice courts of certain appraisal review board orders.

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

SECTION 1. Chapter 42, Tax Code, is amended by adding Subchapter B-1 to read as follows:

SUBCHAPTER B-1. REVIEW OF CERTAIN APPRAISAL REVIEW BOARD ORDERS BY JUSTICE COURT

Sec. 42.35. APPEALS TO JUSTICE COURT. (a) As an alternative to bringing an appeal of an order of an appraisal review board under Section 42.01(a)(1) to a district court as provided by Subchapter B, a property owner may bring the appeal to a justice court if:

(1) the appeal relates only to a determination of appraised value or eligibility for an exemption from taxation; and

(2) the amount of taxes due on the portion of the taxable value of the property that is in dispute, calculated using the preceding year's tax rates, is \$20,000 or less.

(b) Venue of an action brought under Section 42.01(a)(1) in justice court is in any justice precinct in which the property that is the subject of the order being appealed is located.

(c) If the justice court determines that the justice court does not have jurisdiction of the appeal, the court shall dismiss the appeal. In that event, the property owner may appeal the order

1 to a district court by filing a petition for review with the
2 district court not later than the 30th day after the date of the
3 dismissal.

4 (d) Sections 42.21, 42.23, 42.24, and 42.25 apply to an
5 appeal brought under Section 42.01(a)(1) to a justice court in the
6 same manner as those sections apply to an appeal brought under
7 Section 42.01(a)(1) to a district court.

8 Sec. 42.36. REPRESENTATION IN JUSTICE COURT. In an appeal
9 brought under Section 42.01(a)(1) to a justice court, an appraisal
10 district may be, but is not required to be, represented by legal
11 counsel.

12 SECTION 2. The change in law made by this Act applies to the
13 appeal of an order of an appraisal review board without regard to
14 whether the order was issued before the effective date of this Act.

15 SECTION 3. This Act takes effect September 1, 2023.