

By: Cook

H.B. No. 251

A BILL TO BE ENTITLED

AN ACT

relating to the determination of the value not in dispute of property that is the subject of an ad valorem tax protest or appeal.

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

SECTION 1. Chapter 1, Tax Code, is amended by adding Section 1.041 to read as follows:

Sec. 1.041. DETERMINATION OF VALUE NOT IN DISPUTE. For purposes of this title, in the context of property that in a tax year is the subject of a protest under Chapter 41 or an appeal under Chapter 41A or 42, a reference to the value of the property not in dispute means the taxable value of the property as listed on the appraisal roll for the appraisal district that appraises the property in the preceding tax year.

SECTION 2. The change in law made by this Act applies to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2026.