

BILL ANALYSIS

Senate Research Center
89R4588 CS-D

S.B. 472
By: Sparks
Local Government
3/14/2025
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Section 42.02 of the Texas Tax Code provides chief appraisers a limited right to appeal orders of the appraisal review board determining taxpayer protests. Over the years, certain chief appraisers have abused Section 42.02 more and more as their personal retaliatory weapon against taxpayers who dare stand up for their lawful rights by successfully appealing their appraisals.

In 2007, in response to the then abuses of Section 42.02 by certain chief appraisers, the legislature restricted chief appraisers' right to sue taxpayers to suits involving property values of one million dollars or more. But since 2007, having seen the continued abuse and poor stewardship of the right to sue taxpayers, it is time to take the chief appraiser's right to sue taxpayers away by repealing Section 42.02 and prohibiting countersuits by appraisal districts against taxpayers.

Section 42.02 has a long history of abuse. S.B. 472 seeks to stop the issue at its source and repeal Section 42.02 from the Tax Code.

As proposed, S.B. 472 amends current law relating to the right of the chief appraiser of an appraisal district, the appraisal district, or the appraisal review board of the appraisal district to bring certain claims in an appeal of an order of the appraisal review board.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 42.21(b), Tax Code, to delete existing text requiring that a petition for review brought under Section 42.02 (Right of Appeal by Chief Appraiser) be brought against the owner of the property involved in the appeal.

SECTION 2. Amends Section 42.23, Tax Code, by adding Subsection (j), to prohibit a chief appraiser, appraisal district, or appraisal review board from bringing a counterclaim in an appeal brought under Chapter 42 (Judicial Review).

SECTION 3. Repealer: Section 42.02 (Right of Appeal by Chief Appraiser), Tax Code.

SECTION 4. Makes application of this Act prospective.

SECTION 5. Effective date: September 1, 2025.