

By: Sparks, Flores, West

S.B. No. 472

A BILL TO BE ENTITLED

AN ACT

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.

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

SECTION 1. Section 42.21(b), Tax Code, is amended to read as follows:

(b) ~~[A petition for review brought under Section 42.02 must be brought against the owner of the property involved in the appeal.]~~ A petition for review brought under Section 42.031 must be brought against the appraisal district and against the owner of the property involved in the appeal. A petition for review brought under Section 42.01(a)(2) or 42.03 must be brought against the comptroller. Any other petition for review under this chapter must be brought against the appraisal district. A petition for review may not be brought against the appraisal review board. An appraisal district may hire an attorney that represents the district to represent the appraisal review board established for the district to file an answer and obtain a dismissal of a suit filed against the appraisal review board in violation of this subsection.

SECTION 2. Section 42.23, Tax Code, is amended by adding Subsection (j) to read as follows:

(j) A chief appraiser, appraisal district, or appraisal

1 review board may not bring a counterclaim in an appeal brought under  
2 this chapter.

3 SECTION 3. Section 42.02, Tax Code, is repealed.

4 SECTION 4. The changes in law made by this Act apply only to  
5 an appeal that is filed on or after the effective date of this Act.  
6 An appeal filed before the effective date of this Act is governed by  
7 the law in effect on the date the appeal was filed, and the former  
8 law is continued in effect for that purpose.

9 SECTION 5. This Act takes effect September 1, 2025.