

1-1 By: Sparks S.B. No. 472
1-2 (In the Senate - Filed November 22, 2024; February 3, 2025,
1-3 read first time and referred to Committee on Local Government;
1-4 March 24, 2025, reported favorably by the following vote: Yeas 6,
1-5 Nays 1; March 24, 2025, sent to printer.)

1-6 COMMITTEE VOTE

1-7		Yea	Nay	Absent	PNV
1-8	Bettencourt	X			
1-9	Middleton	X			
1-10	Cook		X		
1-11	Gutierrez	X			
1-12	Nichols	X			
1-13	Paxton	X			
1-14	West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the right of the chief appraiser of an appraisal
1-18 district, the appraisal district, or the appraisal review board of
1-19 the appraisal district to bring certain claims in an appeal of an
1-20 order of the appraisal review board.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 42.21(b), Tax Code, is amended to read as
1-23 follows:

1-24 (b) ~~[A petition for review brought under Section 42.02 must~~
1-25 ~~be brought against the owner of the property involved in the~~
1-26 ~~appeal.]~~ A petition for review brought under Section 42.031 must be
1-27 brought against the appraisal district and against the owner of the
1-28 property involved in the appeal. A petition for review brought
1-29 under Section 42.01(a)(2) or 42.03 must be brought against the
1-30 comptroller. Any other petition for review under this chapter must
1-31 be brought against the appraisal district. A petition for review
1-32 may not be brought against the appraisal review board. An appraisal
1-33 district may hire an attorney that represents the district to
1-34 represent the appraisal review board established for the district
1-35 to file an answer and obtain a dismissal of a suit filed against the
1-36 appraisal review board in violation of this subsection.

1-37 SECTION 2. Section 42.23, Tax Code, is amended by adding
1-38 Subsection (j) to read as follows:

1-39 (j) A chief appraiser, appraisal district, or appraisal
1-40 review board may not bring a counterclaim in an appeal brought under
1-41 this chapter.

1-42 SECTION 3. Section 42.02, Tax Code, is repealed.

1-43 SECTION 4. The changes in law made by this Act apply only to
1-44 an appeal that is filed on or after the effective date of this Act.
1-45 An appeal filed before the effective date of this Act is governed by
1-46 the law in effect on the date the appeal was filed, and the former
1-47 law is continued in effect for that purpose.

1-48 SECTION 5. This Act takes effect September 1, 2025.

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