

1-1 By: West, Middleton S.B. No. 2553  
1-2 (In the Senate - Filed March 13, 2025; April 3, 2025, read  
1-3 first time and referred to Committee on Local Government;  
1-4 May 9, 2025, reported adversely, with favorable Committee  
1-5 Substitute by the following vote: Yeas 7, Nays 0; May 9, 2025, sent  
1-6 to printer.)

1-7	COMMITTEE VOTE				
1-8		Yea	Nay	Absent	PNV
1-9	Bettencourt	X			
1-10	Middleton	X			
1-11	Cook	X			
1-12	Gutierrez	X			
1-13	Nichols	X			
1-14	Paxton	X			
1-15	West	X			

1-16 COMMITTEE SUBSTITUTE FOR S.B. No. 2553 By: Gutierrez

1-17 A BILL TO BE ENTITLED  
1-18 AN ACT

1-19 relating to the authority of an owner of property that qualifies for  
1-20 an exemption as a historic or archaeological site to protest the  
1-21 allocation of the appraised value of the property between the land  
1-22 and the improvements to the land.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 11.24, Tax Code, is amended by adding  
1-25 Subsection (c) to read as follows:

1-26 (c) For purposes of a structure or archeological site and  
1-27 land subject to an exemption under this section, the property owner  
1-28 may protest the appraised value of the structure or archeological  
1-29 site and the appraised value of the land separately. A property  
1-30 owner may protest the allocation of appraised value between the  
1-31 structure or archeological site and the land.

1-32 SECTION 2. Section 41.41(a), Tax Code, as effective until  
1-33 January 1, 2027, is amended to read as follows:

1-34 (a) A property owner is entitled to protest before the  
1-35 appraisal review board the following actions:

1-36 (1) determination of the appraised value of the  
1-37 owner's property or, in the case of land appraised as provided by  
1-38 Subchapter C, D, E, or H, Chapter 23, determination of its appraised  
1-39 or market value;

1-40 (2) unequal appraisal of the owner's property;

1-41 (3) inclusion of the owner's property on the appraisal  
1-42 records;

1-43 (4) denial to the property owner in whole or in part of  
1-44 a partial exemption;

1-45 (4-a) determination that the owner's property does not  
1-46 qualify for the circuit breaker limitation on appraised value  
1-47 provided by Section 23.231;

1-48 (5) determination that the owner's land does not  
1-49 qualify for appraisal as provided by Subchapter C, D, E, or H,  
1-50 Chapter 23;

1-51 (6) identification of the taxing units in which the  
1-52 owner's property is taxable in the case of the appraisal district's  
1-53 appraisal roll;

1-54 (7) determination that the property owner is the owner  
1-55 of property;

1-56 (8) a determination that a change in use of land  
1-57 appraised under Subchapter C, D, E, or H, Chapter 23, has occurred;  
1-58 ~~or~~

1-59 (9) a determination of:  
1-60 (A) the appraised value of a structure or

archaeological site that qualifies for an exemption under Section 11.24;

(B) the appraised value of the land necessary to access the structure or site; and

(C) the allocation of the appraised value between the structure or site and the land; or

(10) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

SECTION 3. Section 41.41(a), Tax Code, as effective January 1, 2027, is amended to read as follows:

(a) A property owner is entitled to protest before the appraisal review board the following actions:

(1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;

(2) unequal appraisal of the owner's property;

(3) inclusion of the owner's property on the appraisal records;

(4) denial to the property owner in whole or in part of a partial exemption;

(5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;

(6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;

(7) determination that the property owner is the owner of property;

(8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; [or]

(9) a determination of:

(A) the appraised value of a structure or archaeological site that qualifies for an exemption under Section 11.24;

(B) the appraised value of the land necessary to access the structure or site; and

(C) the allocation of the appraised value between the structure or site and the land; or

(10) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

SECTION 4. The changes in law made by this Act apply only to a protest under Chapter 41, Tax Code, for which a notice of protest is filed on or after the effective date of this Act.

SECTION 5. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2025.

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