

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

	Yea	Nay	Absent	PNV
Bettencourt	X			
Middleton	X			
Cook	X			
Gutierrez	X			
Nichols	X			
Paxton	X			
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 [ex]

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

2-1 archaeological site that qualifies for an exemption under Section
2-2 11.24;

2-3 (B) the appraised value of the land necessary to
2-4 access the structure or site; and

2-5 (C) the allocation of the appraised value between
2-6 the structure or site and the land; or

2-7 (10) any other action of the chief appraiser,
2-8 appraisal district, or appraisal review board that applies to and
2-9 adversely affects the property owner.

2-10 SECTION 3. Section 41.41(a), Tax Code, as effective January
2-11 1, 2027, is amended to read as follows:

2-12 (a) A property owner is entitled to protest before the
2-13 appraisal review board the following actions:

2-14 (1) determination of the appraised value of the
2-15 owner's property or, in the case of land appraised as provided by
2-16 Subchapter C, D, E, or H, Chapter 23, determination of its appraised
2-17 or market value;

2-18 (2) unequal appraisal of the owner's property;
2-19 (3) inclusion of the owner's property on the appraisal
2-20 records;

2-21 (4) denial to the property owner in whole or in part of
2-22 a partial exemption;

2-23 (5) determination that the owner's land does not
2-24 qualify for appraisal as provided by Subchapter C, D, E, or H,
2-25 Chapter 23;

2-26 (6) identification of the taxing units in which the
2-27 owner's property is taxable in the case of the appraisal district's
2-28 appraisal roll;

2-29 (7) determination that the property owner is the owner
2-30 of property;

2-31 (8) a determination that a change in use of land
2-32 appraised under Subchapter C, D, E, or H, Chapter 23, has occurred;
2-33 [or]

2-34 (9) a determination of:
2-35 (A) the appraised value of a structure or
2-36 archaeological site that qualifies for an exemption under Section
2-37 11.24;

2-38 (B) the appraised value of the land necessary to
2-39 access the structure or site; and

2-40 (C) the allocation of the appraised value between
2-41 the structure or site and the land; or

2-42 (10) any other action of the chief appraiser,
2-43 appraisal district, or appraisal review board that applies to and
2-44 adversely affects the property owner.

2-45 SECTION 4. The changes in law made by this Act apply only to
2-46 a protest under Chapter 41, Tax Code, for which a notice of protest
2-47 is filed on or after the effective date of this Act.

2-48 SECTION 5. This Act takes effect immediately if it receives
2-49 a vote of two-thirds of all the members elected to each house, as
2-50 provided by Section 39, Article III, Texas Constitution. If this
2-51 Act does not receive the vote necessary for immediate effect, this
2-52 Act takes effect September 1, 2025.

2-53 * * * * *