

By: Guillen

H.B. No. 2282

A BILL TO BE ENTITLED

AN ACT

relating to the procedures for protests and appeals of certain ad valorem tax determinations.

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

SECTION 1. Section 41.45(b), Tax Code, is amended to read as follows:

(b) The property owner initiating the protest is entitled to an opportunity to appear to offer evidence or argument. The property owner may offer the owner's ~~[his]~~ evidence or argument by affidavit without personally appearing if the owner ~~[he]~~ attests to the affidavit before an officer authorized to administer oaths and submits the affidavit to the board hearing the protest before it begins the hearing on the protest. On receipt of an affidavit, the board shall notify the chief appraiser. The chief appraiser ~~[may inspect the affidavit and]~~ is entitled to a copy of the affidavit on request. The board and the chief appraiser shall review the evidence or argument provided by the property owner before the hearing on the protest.

SECTION 2. Chapter 42, Tax Code, is amended by adding Subchapter B-1 to read as follows:

SUBCHAPTER B-1. APPEALS FROM APPRAISAL REVIEW BOARD DETERMINATIONS

IN CERTAIN COUNTIES

Sec. 42.35. APPLICABILITY OF SUBCHAPTER. This subchapter applies only to the appeal of an order issued by an appraisal review

board that is located in a county:

(1) that has a population of less than 45,500;

(2) that shares a border with a county that has a population of 1.5 million or more and is within 200 miles of an international border; and

(3) through which the Atascosa River flows.

Sec. 42.36. APPEALS TO JUSTICE COURT. (a) As an alternative to bringing an appeal under Section 42.01(a)(1) to a district court as provided by Subchapter B, a property owner may bring the appeal to a justice court if:

(1) the appeal relates only to a determination of appraised value or eligibility for an exemption from taxation; and

(2) the amount of taxes due on the portion of the taxable value of the property that is in dispute, calculated using the preceding year's tax rates, is \$10,000 or less.

(b) Venue of an action brought under Section 42.01(a)(1) in justice court is in any justice precinct in the county in which the appraisal review board that issued the order appealed is located.

(c) If the justice court determines that the justice court does not have jurisdiction of the appeal, the court shall dismiss the appeal. In that event, the property owner may appeal the order to a district court by filing a petition for review with the district court not later than the 30th day after the date of the dismissal.

(d) Sections 42.21, 42.23, 42.24, 42.25, and 42.26 apply to an appeal brought under Section 42.01(a)(1) to a justice court in the same manner as those sections apply to an appeal brought under

1 Section 42.01(a)(1) to a district court.

2 Sec. 42.37. REPRESENTATION IN JUSTICE COURT. In an appeal  
3 brought under Section 42.01(a)(1) to a justice court, an appraisal  
4 district may be, but is not required to be, represented by legal  
5 counsel.

6 Sec. 42.38. JUSTICE COURT JUDGMENT NOT APPEALABLE. The  
7 final judgment of a justice court in an appeal to the justice court  
8 brought under Section 42.01(a)(1) may not be appealed by any  
9 person.

10 SECTION 3. The change in law made by this Act applies to the  
11 appeal of an order of an appraisal review board without regard to  
12 whether the order was issued before the effective date of this Act.

13 SECTION 4. This Act takes effect September 1, 2015.