

1-1 By: Hancock S.B. No. 1428
1-2 (In the Senate - Filed March 4, 2019; March 14, 2019, read
1-3 first time and referred to Committee on Property Tax; May 6, 2019,
1-4 reported adversely, with favorable Committee Substitute by the
1-5 following vote: Yeas 5, Nays 0; May 6, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	<u>Bettencourt</u>	X		
1-9	<u>Paxton</u>	X		
1-10	<u>Creighton</u>	X		
1-11	<u>Hancock</u>	X		
1-12	<u>Hinojosa</u>	X		

1-13 COMMITTEE SUBSTITUTE FOR S.B. No. 1428 By: Hancock

1-14 A BILL TO BE ENTITLED
1-15 AN ACT

1-16 relating to the authority of a property owner to bring suit to
1-17 compel an appraisal district, chief appraiser, or appraisal review
1-18 board to comply with a procedural requirement applicable to an ad
1-19 valorem tax protest.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Chapter 41, Tax Code, is amended by adding
1-22 Subchapter E to read as follows:

1-23 SUBCHAPTER E. LIMITED SUIT TO COMPEL COMPLIANCE WITH PROCEDURAL
1-24 REQUIREMENT

1-25 Sec. 41.81. LIMITED SUIT. (a) A property owner who has
1-26 filed a notice of protest under this chapter may bring suit against
1-27 an appraisal district, chief appraiser, or appraisal review board
1-28 to compel the district, chief appraiser, or board to comply with a
1-29 procedural requirement imposed under this chapter or under a rule
1-30 established by the board under this chapter that is applicable to
1-31 the protest.

1-32 (b) A property owner may bring suit under this section by
1-33 filing a petition or application in district court.

1-34 (c) A property owner may not bring suit under this section
1-35 unless the property owner has delivered written notice of the
1-36 procedural requirement the property owner alleges the appraisal
1-37 district, chief appraiser, or appraisal review board failed to
1-38 comply with and the appraisal district, chief appraiser, or
1-39 appraisal review board, as applicable, refuses to comply with the
1-40 requirement, or does not comply with or agree to comply with the
1-41 requirement, on or before the 10th day after the date the notice is
1-42 delivered. The notice must be delivered by certified mail, return
1-43 receipt requested, to the chief appraiser if the property owner
1-44 alleges that the appraisal district or chief appraiser failed to
1-45 comply with the procedural requirement, or to the chairman of the
1-46 appraisal review board if the property owner alleges that the
1-47 appraisal review board failed to comply with the requirement. The
1-48 property owner may not file a petition under this section:

1-49 (1) earlier than the earlier of:

1-50 (A) the date the appraisal district, chief
1-51 appraiser, or appraisal review board, as applicable, refuses to
1-52 comply with the procedural requirement, if applicable; or

1-53 (B) the 11th day after the date the notice is
1-54 delivered; or

1-55 (2) later than the 30th day after the first date the
1-56 property owner is authorized to file the petition under Subdivision
1-57 (1).

1-58 (d) A suit brought under this section is for the limited
1-59 purpose of determining whether the defendant failed to comply with
1-60 the procedural requirement that is the subject of the suit.

2-1 (e) A suit brought under this section may not address the
2-2 merits of a motion filed under Section 25.25 or a protest filed
2-3 under this chapter.

2-4 Sec. 41.82. NO DISCOVERY. Neither party may conduct
2-5 discovery in a suit brought under this subchapter.

2-6 Sec. 41.83. HEARING. (a) The court in which a suit under
2-7 this subchapter is filed shall set down the matter described in the
2-8 petition or application for hearing at the earliest possible date.

2-9 (b) At the end of the hearing, the court must determine the
2-10 merits of the suit.

2-11 (c) If the court determines that the defendant failed to
2-12 comply with a procedural requirement imposed on the defendant under
2-13 this chapter or under a rule established by the board under this
2-14 chapter, the court:

2-15 (1) shall order the defendant to comply with the
2-16 procedural requirement;

2-17 (2) shall enter any order necessary to preserve rights
2-18 protected by, and impose duties required by, the law; and

2-19 (3) may award court costs and reasonable attorney's
2-20 fees to the property owner.

2-21 (d) An order entered under this section is final and may not
2-22 be appealed.

2-23 SECTION 2. Subchapter E, Chapter 41, Tax Code, as added by
2-24 this Act, applies only to a procedural requirement as described by
2-25 Section 41.81 of that subchapter that a property owner alleges was
2-26 required to have been complied with on or after the effective date
2-27 of this Act.

2-28 SECTION 3. This Act takes effect January 1, 2020.

2-29 * * * * *