

1-1 By: Button, et al. (Senate Sponsor - Bettencourt) H.B. No. 1533  
1-2 (In the Senate - Received from the House May 15, 2025;  
1-3 May 15, 2025, read first time and referred to Committee on Local  
1-4 Government; May 20, 2025, reported favorably by the following  
1-5 vote: Yeas 6, Nays 0; May 20, 2025, sent to printer.)

1-6 COMMITTEE VOTE

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

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

1-17 relating to the system for appraising property for ad valorem tax  
1-18 purposes.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Section 1.07(d), Tax Code, is amended to read as  
1-21 follows:

1-22 (d) A notice required by Section 11.43(q), 11.45(d),  
1-23 23.44(d), 23.46(c) or (f), 23.54(e), 23.541(c), 23.55(e),  
1-24 23.551(a), 23.57(d), 23.76(e), 23.79(d), or 23.85(d) must be sent  
1-25 by certified mail. A notice required by Section 25.23(c)  
1-26 pertaining to property that was not on the appraisal roll in a prior  
1-27 year because it was omitted from the roll must be sent by certified  
1-28 mail.

1-29 SECTION 2. Section 1.111(k), Tax Code, is amended to read as  
1-30 follows:

1-31 (k) On written request by the chief appraiser, an agent who  
1-32 electronically submits a designation of agent form shall provide  
1-33 the chief appraiser information concerning:

1-34 (1) the electronic signature of the person who signed  
1-35 the form; and

1-36 (2) the date the person signed the form[~~+, and~~  
1-37 ~~[(3) the Internet Protocol address of the computer the~~  
1-38 ~~person used to complete the form]].~~

1-39 SECTION 3. Section 5.041, Tax Code, is amended by adding  
1-40 Subsections (e-4) and (e-5) to read as follows:

1-41 (e-4) If the comptroller contracts with a service provider  
1-42 to assist with the course established under Subsection (a) or  
1-43 (e-1), at least one trainer of the course must be a taxpayer  
1-44 representative. An individual is eligible to be a trainer who is a  
1-45 taxpayer representative only if:

1-46 (1) the individual:

1-47 (A) resides in this state;

1-48 (B) is licensed to practice law in this state and  
1-49 has practiced law in this state for at least five years; and

1-50 (C) has knowledge of and experience in property  
1-51 tax law; and

1-52 (2) the individual has not:

1-53 (A) represented an appraisal district, appraisal  
1-54 review board, or taxing unit in any capacity;

1-55 (B) served as an officer or employee of an  
1-56 appraisal district; or

1-57 (C) served as a member of an appraisal review  
1-58 board.

1-59 (e-5) Notwithstanding Subsection (e-4), the comptroller may  
1-60 contract with an individual to be a trainer described by that  
1-61 subsection who does not meet the eligibility requirements  
1-62 prescribed by that subsection if:

1-63 (1) no other individual who applies to be a trainer

meets those eligibility requirements; and  
 (2) the individual to be contracted with:  
 (A) resides in this state;  
 (B) has knowledge of and experience with the property tax system;  
 (C) has a bachelor's degree; and  
 (D) is not:  
 (i) an officer or employee of an appraisal district;  
 (ii) a member of the board of directors of an appraisal district;  
 (iii) a member of an appraisal review board; or  
 (iv) an officer or employee of a taxing unit.

SECTION 4. Subchapter A, Chapter 6, Tax Code, is amended by adding Section 6.17 to read as follows:

Sec. 6.17. INTERNET WEBSITE REQUIRED FOR POPULOUS DISTRICTS. An appraisal district established in a county with a population of 120,000 or more shall maintain an Internet website.

SECTION 5. Section 25.01, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The chief appraiser shall post on the appraisal district's Internet website the district's completed appraisal records required to be prepared under Subsection (a), other than records that are confidential under law, and must update the posted records at least once each week to include any change in the appraised value of property.

SECTION 6. Section 41.45(b-1), Tax Code, as amended by Chapters 965 (S.B. 1919) and 644 (H.B. 988), Acts of the 87th Legislature, Regular Session, 2021, is reenacted and amended to read as follows:

(b-1) An appraisal review board shall conduct a hearing on a protest by telephone conference call or by videoconference, as specified by the property owner at the owner's election, if the property owner notifies the board that the property owner intends to appear by telephone conference call or videoconference in the owner's notice of protest or by written notice filed with the board not later than:

(1) the fifth ~~10th~~ day before the date of the hearing if the property owner has not designated an agent under Section 1.111 to represent the owner at the hearing; or

(2) the 10th day before the date of the hearing if the property owner has designated an agent under that section to represent the owner at the hearing.

SECTION 7. Section 41.47(a), Tax Code, is amended to read as follows:

(a) The appraisal review board hearing a protest shall determine the protest and make its decision by written order. If the board dismisses the protest on jurisdictional grounds, the board shall notify the property owner in writing of its decision and state in the notification the grounds for its determination.

SECTION 8. Section 41.61(c), Tax Code, is amended to read as follows:

(c) An appraisal review board may not issue a subpoena under this section unless the board holds a hearing at which the board determines that good cause exists for the issuance of the subpoena. The appraisal review board before which a good cause hearing is scheduled shall deliver written notice to the party being subpoenaed and parties to the protest of the date, time, and place of the hearing. The board shall deliver the notice not later than the 15th ~~5th~~ day before the date of the good cause hearing. The party being subpoenaed must have an opportunity to be heard at the good cause hearing.

SECTION 9. Chapter 41A, Tax Code, is amended by adding Section 41A.011 to read as follows:

Sec. 41A.011. RIGHT TO APPEAL BY PERSON LEASING PROPERTY. (a) As an alternative to filing an appeal under Section 42.015, a person leasing property who is contractually obligated to reimburse

the property owner for taxes imposed on the property is entitled to appeal through binding arbitration under this chapter an appraisal review board order determining a protest concerning the appraised or market value of property if:

(1) the protest was brought by:  
 (A) the person under Section 41.413; or  
 (B) the property owner if the property owner does not appeal the order; and

(2) the appraised or market value, as applicable, of the property as determined by the order is \$5 million or less.

(b) A person appealing an order of the appraisal review board under this section is considered the owner of the property for purposes of the appeal. The comptroller shall deliver a copy of any notice relating to the appeal to the owner of the property and to the person bringing the appeal.

SECTION 10. Section 42.23, Tax Code, is amended by adding Subsections (j) and (k) to read as follows:

(j) The court may not order discovery unless the discovery is requested by a party to the appeal.

(k) The court may not:

(1) impose deadlines for discovery related to an expert witness, including deadlines for designating an expert witness, that fall before the deadlines specified by the Texas Rules of Civil Procedure; or

(2) otherwise accelerate discovery related to an expert witness, unless agreed to by the parties.

SECTION 11. Section 1.111(k), Tax Code, as amended by this Act, applies only to a written request for information made by a chief appraiser on or after the effective date of this Act. A written request for information made under that subsection before the effective date of this Act is governed by the law in effect on the date the request was made, and the former law is continued in effect for that purpose.

SECTION 12. Sections 5.041(e-4) and (e-5), Tax Code, as added by this Act, apply only to a course provided under Section 5.041(a) or (e-1), Tax Code, on or after January 1, 2026.

SECTION 13. Sections 41.45 and 41.47, Tax Code, as amended by this Act, apply only to a protest under Chapter 41, Tax Code, for which a notice of protest is filed by a property owner on or after the effective date of this Act. A protest under Chapter 41, Tax Code, for which a notice of protest is filed by a property owner before the effective date of this Act is governed by the law in effect on the date the notice of protest was filed, and the former law is continued in effect for that purpose.

SECTION 14. Section 41.61(c), Tax Code, as amended by this Act, applies only to a subpoena issued under that section on or after the effective date of this Act. A subpoena issued under that section before the effective date of this Act is governed by the law in effect on the date the subpoena was issued, and the former law is continued in effect for that purpose.

SECTION 15. Section 41A.011, Tax Code, as added by this Act, applies only to a request for binding arbitration under Chapter 41A, Tax Code, that is filed on or after January 1, 2026. A request for binding arbitration under Chapter 41A, Tax Code, that is filed before January 1, 2026, is governed by the law in effect on the date the request was filed, and the former law is continued in effect for that purpose.

SECTION 16. Sections 42.23(j) and (k), Tax Code, as added by this Act, apply only to an appeal filed under Chapter 42, Tax Code, on or after the effective date of this Act. An appeal filed under Chapter 42, Tax Code, before the effective date of this Act is governed by the law in effect on the date the appeal was filed, and the former law is continued in effect for that purpose.

SECTION 17. This Act takes effect September 1, 2025.

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