

1-1 By: Meyer (Senate Sponsor - West) H.B. No. 4809  
1-2 (In the Senate - Received from the House May 14, 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 authority of an owner of property that qualifies for  
1-18 an exemption as a historic or archaeological site to protest the  
1-19 allocation of the appraised value of the property between the land  
1-20 and the improvements to the land.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 11.24, Tax Code, is amended by adding  
1-23 Subsection (c) to read as follows:

1-24 (c) For purposes of a structure or archeological site and  
1-25 land subject to an exemption under this section, the property owner  
1-26 may protest the appraised value of the structure or archeological  
1-27 site and the appraised value of the land separately. A property  
1-28 owner may protest the allocation of appraised value between the  
1-29 structure or archeological site and the land.

1-30 SECTION 2. Section 41.41(a), Tax Code, as effective until  
1-31 January 1, 2027, is amended to read as follows:

1-32 (a) A property owner is entitled to protest before the  
1-33 appraisal review board the following actions:

1-34 (1) determination of the appraised value of the  
1-35 owner's property or, in the case of land appraised as provided by  
1-36 Subchapter C, D, E, or H, Chapter 23, determination of its appraised  
1-37 or market value;

1-38 (2) unequal appraisal of the owner's property;

1-39 (3) inclusion of the owner's property on the appraisal  
1-40 records;

1-41 (4) denial to the property owner in whole or in part of  
1-42 a partial exemption;

1-43 (4-a) determination that the owner's property does not  
1-44 qualify for the circuit breaker limitation on appraised value  
1-45 provided by Section 23.231;

1-46 (5) determination that the owner's land does not  
1-47 qualify for appraisal as provided by Subchapter C, D, E, or H,  
1-48 Chapter 23;

1-49 (6) identification of the taxing units in which the  
1-50 owner's property is taxable in the case of the appraisal district's  
1-51 appraisal roll;

1-52 (7) determination that the property owner is the owner  
1-53 of property;

1-54 (8) a determination that a change in use of land  
1-55 appraised under Subchapter C, D, E, or H, Chapter 23, has occurred;  
1-56 [~~or~~]

1-57 (9) a determination of:

1-58 (A) the appraised value of a structure or  
1-59 archaeological site that qualifies for an exemption under Section  
1-60 11.24;

1-61 (B) the appraised value of the land necessary to

2-1 access the structure or site; and

2-2 (C) the allocation of the appraised value between  
 2-3 the structure or site and the land; or

2-4 (10) any other action of the chief appraiser,  
 2-5 appraisal district, or appraisal review board that applies to and  
 2-6 adversely affects the property owner.

2-7 SECTION 3. Section 41.41(a), Tax Code, as effective January  
 2-8 1, 2027, is amended to read as follows:

2-9 (a) A property owner is entitled to protest before the  
 2-10 appraisal review board the following actions:

2-11 (1) determination of the appraised value of the  
 2-12 owner's property or, in the case of land appraised as provided by  
 2-13 Subchapter C, D, E, or H, Chapter 23, determination of its appraised  
 2-14 or market value;

2-15 (2) unequal appraisal of the owner's property;

2-16 (3) inclusion of the owner's property on the appraisal  
 2-17 records;

2-18 (4) denial to the property owner in whole or in part of  
 2-19 a partial exemption;

2-20 (5) determination that the owner's land does not  
 2-21 qualify for appraisal as provided by Subchapter C, D, E, or H,  
 2-22 Chapter 23;

2-23 (6) identification of the taxing units in which the  
 2-24 owner's property is taxable in the case of the appraisal district's  
 2-25 appraisal roll;

2-26 (7) determination that the property owner is the owner  
 2-27 of property;

2-28 (8) a determination that a change in use of land  
 2-29 appraised under Subchapter C, D, E, or H, Chapter 23, has occurred;  
 2-30 [~~or~~]

2-31 (9) a determination of:

2-32 (A) the appraised value of a structure or  
 2-33 archaeological site that qualifies for an exemption under Section  
 2-34 11.24;

2-35 (B) the appraised value of the land necessary to  
 2-36 access the structure or site; and

2-37 (C) the allocation of the appraised value between  
 2-38 the structure or site and the land; or

2-39 (10) any other action of the chief appraiser,  
 2-40 appraisal district, or appraisal review board that applies to and  
 2-41 adversely affects the property owner.

2-42 SECTION 4. The changes in law made by this Act apply only to  
 2-43 a protest under Chapter 41, Tax Code, for which a notice of protest  
 2-44 is filed on or after the effective date of this Act.

2-45 SECTION 5. This Act takes effect immediately if it receives  
 2-46 a vote of two-thirds of all the members elected to each house, as  
 2-47 provided by Section 39, Article III, Texas Constitution. If this  
 2-48 Act does not receive the vote necessary for immediate effect, this  
 2-49 Act takes effect September 1, 2025.

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