

## **BILL ANALYSIS**

Senate Research Center  
86R2999 CJC-F

H.B. 380  
By: Geren (Hancock)  
Property Tax  
4/29/2019  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

H.B. 380 amends current law relating to the authority of a district court to hear and determine certain ad valorem tax appeals.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 42.01, Tax Code, by amending Subsection (a) and adding Subsection (c), as follows:

(a) Entitles a property owner to appeal:

(1) an order of the appraisal review board determining:

(A) makes no changes to this paragraph;

(B) a motion filed under Section 25.25 (Correction of Appraisal Roll), rather than a determination of an appraisal review board on a motion filed under Section 25.25;

(C) and (D) makes conforming changes to these paragraphs; or

(E) that the appraisal review board lacks jurisdiction to finally determine a protest by the property owner under Subchapter C (Taxpayer Protest), Chapter 41, or a motion filed by the property owner under Section 25.25 because the property owner failed to comply with a requirement of Subchapter C, Chapter 41, or Section 25.25, as applicable; or

(2) makes no changes to this subdivision.

(c) Entitles a property owner who establishes that the appraisal review board had jurisdiction to issue a final determination of the protest by the property owner under Subchapter C, Chapter 41, or of the motion filed by the property owner under Section 25.25 in an appeal under Subsection (a)(1)(E) of this section to a final determination by the court of the protest under Subchapter C, Chapter 41, or of the motion filed under Section 25.25. Authorizes a final determination of a protest under Subchapter C, Chapter 41, by the court under this subsection to be on any ground of protest authorized by this title applicable to the property that is the subject of the protest, regardless of whether the property owner included the ground in the property owner's notice of protest.

SECTION 2. Amends Subchapter B, Chapter 42, Tax Code, by adding Section 42.231, as follows:

Sec. 42.231. JURISDICTION OF DISTRICT COURT; REMAND OF CERTAIN APPEALS. (a) Provides that this section applies only to an appeal by a property owner of an order of the appraisal review board determining:

(1) a protest by the property owner as provided by Subchapter C, Chapter 41; or

(2) a motion filed by the property owner under Section 25.25.

(b) Authorizes the court, subject to the provisions of this section and notwithstanding any other law, if a plea to the jurisdiction is filed in the appeal on the basis that the property owner failed to exhaust the property owner's administrative remedies, in lieu of dismissing the appeal for lack of jurisdiction, to remand the action to the appraisal review board with instructions to allow the property owner an opportunity to cure the property owner's failure to exhaust administrative remedies.

(c) Provides that an action remanded to the appraisal review board under Subsection (b) is considered to be a timely filed protest under Subchapter C, Chapter 41, or motion under Section 25.25, as applicable. Requires the appraisal review board to schedule a hearing on the protest or motion and issue a written decision determining the protest or motion in the manner required by Subchapter C, Chapter 41, or Section 25.25, as applicable.

(d) Authorizes a determination of the appraisal review board relating to the remanded action to be appealed to the court that remanded the action to the board. Prohibits a determination appealed to the court under this subsection from being the subject of a plea to the jurisdiction on the basis of the property owner's failure to exhaust administrative remedies.

(e) Authorizes the parties to the appeal, notwithstanding Subsection (b), on agreement of each party to the appeal and with the approval of the court, to waive remand of the action to the appraisal review board and elect that the court determine the appeal on the merits. Provides that if the parties waive remand of the action under this subsection, each party is considered to have exhausted the party's administrative remedies.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Effective date: September 1, 2019.