

1 AN ACT

2 relating to appeals to justice courts of certain ad valorem tax
3 determinations.

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

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

7 SUBCHAPTER B-1. APPEALS FROM APPRAISAL REVIEW BOARD DETERMINATIONS
8 IN CERTAIN COUNTIES

9 Sec. 42.35. APPLICABILITY OF SUBCHAPTER. This subchapter
10 applies only to the appeal of an order issued by an appraisal review
11 board that is located in a county:

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

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

16 (3) through which the Atascosa River flows.

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

21 (1) the appeal relates only to a claim of excessive
22 appraisal of property that qualifies as the owner's residence
23 homestead; and

24 (2) the appraised value of the property as determined

1 by the appraisal review board and stated in the order being appealed
2 is \$500,000 or less.

3 (b) Venue of an action brought under Section 42.01(a)(1) in
4 justice court is in any justice precinct in which the property that
5 is the subject of the order being appealed is located.

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

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

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

20 Sec. 42.38. EXPIRATION OF SUBCHAPTER. This subchapter
21 expires September 1, 2025.

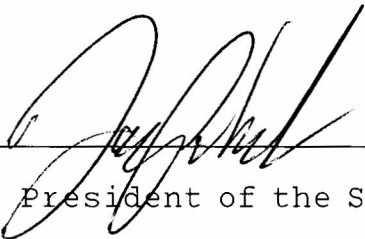
22 SECTION 2. On the expiration of Subchapter B-1, Chapter 42,
23 Tax Code, as added by this Act, the Office of Court Administration
24 of the Texas Judicial System, using existing resources, shall
25 conduct a study on that subchapter's effectiveness in increasing
26 court efficiency and improving property owners' ability to exercise
27 their appeal rights under Chapter 42, Tax Code. Not later than

1 December 1, 2026, the office shall issue a report on the study to
2 the appropriate standing committees of the house of representatives
3 and the senate. The report must include the office's
4 recommendation as to whether the legislature, in the next regular
5 legislative session following the issuance of the report, should
6 enact legislation similar to Subchapter B-1, Chapter 42, Tax Code,
7 as added by this Act.


8 SECTION 3. An appeal under Subchapter B-1, Chapter 42, Tax
9 Code, as added by this Act, that is pending on September 1, 2025, is
10 governed by that subchapter as it existed on August 31, 2025, and
11 that law is continued in effect for that purpose.

12 SECTION 4. The change in law made by this Act applies to the
13 appeal of an order of an appraisal review board without regard to
14 whether the order was issued before the effective date of this Act.

15 SECTION 5. This Act takes effect September 1, 2019.



President of the Senate



Speaker of the House

I certify that H.B. No. 994 was passed by the House on April 24, 2019, by the following vote: Yeas 137, Nays 8, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 994 on May 26, 2019, by the following vote: Yeas 148, Nays 0, 1 present, not voting.



Chief Clerk of the House

I certify that H.B. No. 994 was passed by the Senate, with amendments, on May 15, 2019, by the following vote: Yeas 31, Nays 0.



Secretary of the Senate

APPROVED: _____

Date

Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
4:45pm O'CLOCK

JUN 15 2019



Secretary of State

PROCLAMATION

BY THE

Governor of the State of Texas

41-3641

TO ALL TO WHOM THESE PRESENTS SHALL COME:

Pursuant to Article IV, Section 14, of the Texas Constitution, I, Greg Abbott, Governor of Texas, do hereby disapprove of and veto House Bill No. 994 as passed by the Eighty-Sixth Texas Legislature, Regular Session, because of the following objections:

The Tax Code permits homeowners to protest the appraised value of their property to an Appraisal Review Board and, if they are not satisfied with the Board's ruling, to appeal that ruling to district court or binding arbitration. House Bill 994 would have created an exception to this process for just one county, allowing homeowners in Atascosa County whose homes are valued at \$500,000 or less to appeal to a justice of the peace, rather than to a district court or arbitration. The Legislature has not identified a reason to treat the residents of one county so differently, and to depart from uniform procedures for property tax appraisal and protest.

Since the Eighty-Sixth Texas Legislature, Regular Session, by its adjournment has prevented the return of this bill, I am filing these objections in the office of the Secretary of State and giving notice thereof by this public proclamation according to the aforementioned constitutional provision.



IN TESTIMONY WHEREOF, I have signed my name officially and caused the Seal of the State to be affixed hereto at Austin, this 15th day of June, 2019.

A handwritten signature in black ink that reads "Greg Abbott".

GREG ABBOTT
Governor of Texas

ATTESTED BY:

A handwritten signature in black ink that reads "Joe Esparza".

JOE ESPARZA
Deputy Secretary of State

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
4:45pm O'CLOCK

JUN 15 2019