

CHAPTER 760

H.B. No. 2298

An Act relating to the necessary parties to an appeal of a property tax determination.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 42.21, Tax Code, is amended by amending Subsection (b) and adding Subsection (c) to read as follows:

(b) *A petition for review brought under Section 42.02 of this code must be brought against the appraisal review board and against the owner of the property involved in the appeal. A petition for review brought under Section 42.031 of this code must be brought against the appraisal district and the appraisal review board and against the owner of the property involved in the appeal. Any other [A] petition for review under this chapter must be brought against the appraisal district and the appraisal review board.*

(c) *An [The] appraisal district is served by service on the chief appraiser. An [The] appraisal review board is served by service on the chairman of the appraisal review board. Citation of a party is issued and served in the manner provided by law for civil suits generally.*

SECTION 2. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on May 9, 1985, by a non-record vote; passed by the Senate on May 24, 1985, by the following vote: Yeas 29, Nays 0.

Approved: June 14, 1985

Effective: August 26, 1985