

CHAPTER 312

H.B. No. 2301

An Act relating to the date by which rendition statements and property reports must be delivered to the chief appraiser and imposing deadlines for performance of certain duties of the chief appraiser and appraisal review board.

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

SECTION 1. Section 22.23, Tax Code, is amended to read as follows:

Sec. 22.23. **FILING DATE.** (a) Rendition statements and property reports must be delivered to the chief appraiser after January 1 and before April ~~May~~ 1, except as provided by Section 22.02 of this code.

(b) *Upon written request by a property owner the chief appraiser by written order shall extend a deadline for filing a rendition statement or property report until April 30; provided, however, that for ~~For~~ good cause shown in writing by the property owner, the chief appraiser may further extend a deadline for filing a rendition statement or property report by written order an additional 15 days but ~~no single extension may exceed 15 days and~~ in no event may he extend the filing deadline beyond May 15.*

SECTION 2. Section 25.20(a), Tax Code, is amended to read as follows:

(a) By May 15 ~~or as soon thereafter as practicable~~, the chief appraiser shall submit to each taxing unit in the district a certified estimate of the total appraised value of all property in the district that is taxable by unit.

SECTION 3. Section 25.22(a), Tax Code, is amended to read as follows:

(a) By May 15 ~~or as soon thereafter as practicable~~, the chief appraiser shall submit the completed appraisal records to the appraisal review board for review and determination of protests. However, the chief appraiser may not submit the records until he has delivered the notices required by Subsection (d) of Section 11.45, Subsection (d) of Section 23.44, Subsection (d) of Section 23.57, Subsection (d) of Section 23.79, Subsection (d) of Section 23.85, Subsection (d) of 23.95, and Sections 25.19 and 25.20 of this code.

SECTION 4. Section 41.12, Tax Code, is amended to read as follows:

Sec. 41.12. **COMPLETION OF REVIEW BY BOARD.** The appraisal review board shall complete its review of the appraisal records, approve the records, and submit a list of its approved changes in the records to the chief appraiser by July 20 ~~or as soon thereafter as practicable~~.

SECTION 5. Chapter 43, Tax Code, is amended by adding Section 43.04 to read as follows:

Sec. 43.04. **SUIT TO COMPEL COMPLIANCE WITH DEADLINES.** *The governing body of a taxing unit may sue the chief appraiser or members of the appraisal review board, as applicable, for failure to comply with the deadlines imposed by Section 25.20(a), 25.22(a), 26.01(a), or 41.12 of this code. If the court finds that the chief appraiser or appraisal review board failed to comply for good cause shown, the court shall enter an order fixing a reasonable deadline for compliance. If the court finds that the chief appraiser or appraisal review board failed to comply without good cause, the court shall enter an order requiring the chief appraiser or appraisal review board to comply with the deadline not later than the 10th day after the date the judgment is signed. In a suit brought under this section, the court may enter any other order the court considers necessary to ensure compliance with the court's deadline or the applicable statutory requirements. Failure to obey an order of the court is punishable as contempt.*

SECTION 6. Subsection (c), Section 26.01, Tax Code, as added by Section 1, Chapter 786, Acts of the 68th Legislature, Regular Session, 1983, is repealed. This repealer does not affect the validity of Subsection (c), Section 26.01, Tax Code, as added by Section 3, Chapter 884, Acts of the 68th Legislature, Regular Session, 1983.

SECTION 7. 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 April 18, 1985, by a non-record vote; House concurred in Senate amendments to H.B. No. 2301 on May 17, 1985, by the following vote: Yeas 131, Nays 0, 1 present, not voting; passed by the Senate, with amendments, on May 15, 1985, by the following vote: Yeas 31, Nays 0.

Approved: June 7, 1985

Effective: Immediately