

## CHAPTER 667

## S.B. No. 548

## AN ACT

relating to judicial review of ad valorem tax appraisals of oil and gas pipelines and of electric transmission and distribution lines.

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

SECTION 1. Section 42.22, Tax Code, is amended to read as follows:

Sec. 42.22. VENUE. Venue is in the county in which the appraisal review board that issued the order appealed is located, *except as provided by Section 42.221*. Venue is in Travis County if the order appealed was issued by the comptroller.

SECTION 2. Subchapter B, Chapter 42, Tax Code, is amended by adding Section 42.221 to read as follows:

*Sec. 42.221. CONSOLIDATED APPEALS FOR MULTICOUNTY PIPELINE OR ELECTRIC LINE.* (a) *The owner of an oil or gas pipeline or electric transmission or distribution line that runs through more than one county and is appraised by more than one appraisal district may appeal an order of an appraisal review board relating to the pipeline or electric line, to property attached to or connected with the pipeline or electric line, or to an easement or other real property on which the pipeline or electric line is located to the district court of any county in which a portion of the pipeline or electric line is located if the order relating to that portion of the pipeline or electric line is appealed.*

(b) *A petition for review of each appraisal review board order under this section must be filed with the court as provided by Section 42.21. The fee for filing each additional petition for review relating to a pipeline or electric line after the first petition for review relating to the same pipeline or electric line is filed for a tax year is \$5.*

(c) *If only one appeal by the owner of an oil or gas pipeline or electric line is pending before the court in an appeal from the decision of an appraisal review board of a district other than the appraisal district for that county, any party to the suit may, not earlier than the 30th day before and not later than the 10th day before the date set for the hearing, make a motion to transfer the suit to a district court of the county in which the appraisal review board from which the appeal is taken is located. In the absence of a showing that further appeals under this section will be filed, the court shall transfer the suit.*

(d) *When the owner files the first petition for review under this section for a pipeline or electric line for a tax year, the owner shall include with the petition a list of each appraisal district in which the pipeline or electric line is appraised for taxation in that tax year.*

(e) *The court shall consolidate all the appeals for a tax year relating to a single pipeline or electric line for which a petition for review is filed with the court and may consolidate other appeals relating to other pipelines or electric lines of the same owner if the pipelines or electric lines are located in one or more of the counties on the list required by Subsection (d). Except as provided by this subsection, on the motion of the pipeline or electric line owner the court shall grant a continuance to provide the owner with an opportunity to include in the proceeding appeals of appraisal review board orders from additional appraisal districts. The court may not grant a continuance to include an appeal of an appraisal review board order that relates to the pipeline or electric line in that tax year after the time for filing a petition for review of that order has expired.*

(f) *This section does not affect the property owner's right to file a petition for review of an individual appraisal district's order relating to a pipeline or electric line in the district court in the county in which the appraisal review board is located.*

(g) *On a joint motion or the separate motions of at least 60 percent of the appraisal districts that are defendants in a consolidated suit filed before the 45th day after the date on which the property owner's petitions for review of the appraisal review board orders relating to a pipeline or electric line for that tax year must be filed, the court shall transfer the suit to a district court of the county named in the motion or motions if that county is one in which one of the appraisal review boards from which an appeal was taken is located.*

**SECTION 3.** This Act takes effect September 1, 1993. The changes in law made by this Act apply to any petition for review filed under Chapter 42, Tax Code, as amended by this Act, on or after the effective date of this Act and to any petition for review filed under that chapter that is pending before a district court on that date.

**SECTION 4.** 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.

Passed the Senate on March 18, 1993: Yeas 29, Nays 0; the Senate concurred in House amendments on May 27, 1993, by a viva-voce vote; passed the House, with amendments, on May 18, 1993, by a non-record vote.

Approved June 15, 1993.

Effective Sept. 1, 1993.