

CHAPTER 898

H.B. No. 1714

AN ACT

relating to initiating an appeal of a property tax determination.

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

SECTION 1. Sections 42.06(b) and (c), Tax Code, are amended to read as follows:

2994

(b) *A party other than a chief appraiser who appeals an order of an appraisal review board shall file the [The] notice [must be filed] with the chief appraiser of the appraisal district for which the appraisal review board is established [body that issued the order appealed]. A chief appraiser who appeals an order of an appraisal review board shall file the notice with the appraisal review board. A party who appeals an order of the State Property Tax Board shall file the appeal with the State Property Tax Board.*

(c) *If the chief appraiser, a taxing unit, or a county appeals, the chief appraiser, if the appeal is of an order of the appraisal review board, or the State Property Tax Board, if the appeal is of an order of the State Property Tax Board, [body with which the notice of appeal is filed] shall deliver a copy of the notice to the property owner whose property is involved in the appeal within 10 days after the date the notice is filed.*

SECTION 2. This Act takes effect January 1, 1988.

SECTION 3. 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 by the House on April 30, 1987, by a non-record vote. Passed by the Senate on May 28, 1987, by the following vote: Yeas 30, Nays 0.

Approved June 19, 1987.

Effective Jan. 1, 1988.