

CHAPTER 451

H.B. No. 190

AN ACT

relating to the right of a person to protest a property tax determination relating to property owned by the person.

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

SECTION 1. Subchapter C, Chapter 41, Tax Code, is amended by adding Section 41.412 to read as follows:

Sec. 41.412. PERSON ACQUIRING PROPERTY AFTER JANUARY 1. (a) A person who acquires property after January 1 and before the deadline for filing notice of the protest may pursue a protest under this subchapter in the same manner as a property owner who owned the property on January 1.

(b) If during the pendency of a protest under this subchapter the ownership of the property subject to the protest changes, the new owner of the property on application

Ch. 451, § 1

70th LEGISLATURE—REGULAR SESSION

to the appraisal review board may proceed with the protest in the same manner as the property owner who initiated the protest.

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 April 22, 1987, by a non-record vote. Passed by the Senate on May 19, 1987, by the following vote: Yeas 30, Nays 0.

Approved June 17, 1987.

Effective Aug. 31, 1987, 90 days after date of adjournment.