

TAX CODE CHAPTER 43. SUIT AGAINST APPRAISAL OFFICE

TAX CODE

TITLE 1. PROPERTY TAX CODE

SUBTITLE F. REMEDIES

CHAPTER 43. SUIT AGAINST APPRAISAL OFFICE

Sec. 43.01. AUTHORITY TO BRING SUIT. A taxing unit may sue the appraisal district that appraises property for the unit to compel the appraisal district to comply with the provisions of this title, rules of the comptroller, or other applicable law.

Acts 1979, 66th Leg., p. 2313, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 58, eff. Sept. 1, 1991.

Sec. 43.02. VENUE. Venue is in the county in which the appraisal district is established.

Acts 1979, 66th Leg., p. 2313, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 43.03. ACTION BY COURT. The court as the evidence warrants shall enter those orders necessary to compel compliance by the appraisal office.

Acts 1979, 66th Leg., p. 2313, ch. 841, Sec. 1, eff. Jan. 1, 1982.

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 25.22(a), 26.01(a), or 41.12. 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.

Added by Acts 1985, 69th Leg., ch. 312, Sec. 5, eff. June 7, 1985.

Amended by Acts 1989, 71st Leg., ch. 796, Sec. 47, eff. Sept. 1, 1989.