

TAX CODE

TITLE 1. PROPERTY TAX CODE

SUBTITLE D. APPRAISAL AND ASSESSMENT

CHAPTER 25. LOCAL APPRAISAL

The following section was amended by the 89th Legislature. Pending publication of the current statutes, see H.B. [1533](#), 89th Legislature, Regular Session, for amendments affecting the following section.

Sec. 25.01. PREPARATION OF APPRAISAL RECORDS. (a) By May 15 or as soon thereafter as practicable, the chief appraiser shall prepare appraisal records listing all property that is taxable in the district and stating the appraised value of each.

(b) The chief appraiser with the approval of the board of directors of the district may contract with a private appraisal firm to perform appraisal services for the district, subject to his approval. A contract for private appraisal services is void if the amount of compensation to be paid the private appraisal firm is contingent on the amount of or increase in appraised, assessed, or taxable value of property appraised by the appraisal firm.

(c) A contract for appraisal services for an appraisal district is invalid if it does not provide that copies of the appraisal, together with supporting data, must be made available to the appraisal district and such appraisals and supporting data shall be public records. "Supporting data" shall not be construed to include personal notes, correspondence, working papers, thought processes, or any other matters of a privileged or proprietary nature.

Acts 1979, 66th Leg., p. 2269, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 156, ch. 13, Sec. 96, eff. Jan. 1, 1982.

Sec. 25.011. SPECIAL APPRAISAL RECORDS. (a) The chief appraiser for each appraisal district shall prepare and maintain a record of property specially appraised under Chapter [23](#) of this code and subject, in the future, to additional taxation for change in use or status.

(b) The record for each type of specially appraised property must be maintained in a separate document for each 12-month period beginning June 1. The document must include the name of at least one owner of the property, the acreage of the property, and other information sufficient to identify the property as required by the comptroller. All entries in each document must be kept in alphabetical order according to the last name of each owner whose name is part of the record.

Added by Acts 1981, 67th Leg., 1st C.S., p. 156, ch. 13, Sec. 97, eff. Jan. 1, 1982. Amended by Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 40, eff. Sept. 1, 1991.

Sec. 25.02. FORM AND CONTENT. (a) The appraisal records shall be in the form prescribed by the comptroller and shall include:

(1) the name and address of the owner or, if the name or address is unknown, a statement that it is unknown;

(2) real property;

(3) separately taxable estates or interests in real property, including taxable possessory interests in exempt real property;

(4) personal property;

(5) the appraised value of land and, if the land is appraised as provided by Subchapter C, D, E, or H, Chapter 23, the market value of the land;

(6) the appraised value of improvements to land;

(7) the appraised value of a separately taxable estate or interest in land;

(8) the appraised value of personal property;

(9) the kind of any partial exemption the owner is entitled to receive, whether the exemption applies to appraised or assessed value, and, in the case of an exemption authorized by Section 11.23, the amount of the exemption;

(10) the tax year to which the appraisal applies; and

(11) an identification of each taxing unit in which the property is taxable.

(b) A mistake in the name or address of an owner does not

affect the validity of the appraisal records, of any appraisal or tax roll based on them, or of the tax imposed. The mistake may be corrected as provided by this code.

(c) Each appraisal record must have a unique account number. If an appraisal district changes the account number of an appraisal record, the appraisal district must provide written notice of the change to the property owner as soon as practicable after the change and provide notice of the change in the next notice of appraised value of the property included in the record that is delivered to the property owner under Section [25.19](#).

(d) This subsection does not apply to an appraisal record for a residential property, for an improvement only, or for a property on which a delinquent tax is due. On the written request of a property owner, the chief appraiser shall combine contiguous parcels or tracts of the owner's real property into a single appraisal record. On the written request of a property owner, the chief appraiser shall separate identifiable segments of the owner's parcel or tract of real property into individual appraisal records.

(e) A property owner must make a request under Subsection (d) before January 1 of the tax year for which the requested change to the appraisal records is to be made. The request must contain a legal description as contained in a deed sufficient to describe the property subject to the request.

(f) If a chief appraiser refuses to combine parcels or tracts, or separate a parcel or tract, on request of a property owner under Subsection (d), the appraisal review board may order the requested change on a motion filed by the property owner under Section [25.25](#) or a protest filed under Chapter [41](#).

(g) The combination of contiguous parcels or tracts of real property into a single appraisal record or the separation of identifiable segments of a parcel or tract of real property into individual appraisal records under this section does not affect the application of generally accepted appraisal methods and techniques to the appraisal of real property associated with those appraisal records, including real property that is part of the same economic unit as real property contained in the same or another appraisal record.

Acts 1979, 66th Leg., p. 2270, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 157, ch. 13, Sec. 98, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 41, eff. Sept. 1, 1991; Acts 1999, 76th Leg., ch. 631, Sec. 6, eff. Sept. 1, 1999.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 644 (H.B. 988), Sec. 10, eff. January 1, 2022.

The following section was amended by the 89th Legislature. Pending publication of the current statutes, see H.B. 1620, S.B. 370, S.B. 1569, S.B. 2111 and S.B. 2878, 89th Legislature, Regular Session, for amendments affecting the following section.

Sec. 25.025. CONFIDENTIALITY OF CERTAIN HOME ADDRESS INFORMATION.

(a) This section applies only to:

(1) a current or former peace officer as defined by Article 2A.001, Code of Criminal Procedure, and the spouse or surviving spouse of the peace officer;

(2) the adult child of a current peace officer as defined by Article 2A.001, Code of Criminal Procedure;

(3) a current or honorably retired county jailer as defined by Section 1701.001, Occupations Code;

(4) an employee of the Texas Department of Criminal Justice;

(5) a commissioned security officer as defined by Section 1702.002, Occupations Code;

(6) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of family violence as defined by Section 71.004, Family Code, by providing:

(A) a copy of a protective order issued under Chapter 85, Family Code, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or

(B) other independent documentary evidence necessary to show that the individual, the individual's child, or

another person in the individual's household is a victim of family violence;

(7) an individual who shows that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons by providing:

(A) a copy of a protective order issued under Subchapter A or B, Chapter 7B, Code of Criminal Procedure, or a magistrate's order for emergency protection issued under Article 17.292, Code of Criminal Procedure; or

(B) other independent documentary evidence necessary to show that the individual, the individual's child, or another person in the individual's household is a victim of sexual assault or abuse, stalking, or trafficking of persons;

(8) a participant in the address confidentiality program administered by the attorney general under Subchapter B, Chapter 58, Code of Criminal Procedure, who provides proof of certification under Article 58.059, Code of Criminal Procedure;

(9) a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, a state judge, or a family member of a federal judge, a federal bankruptcy judge, a marshal of the United States Marshals Service, or a state judge;

(10) a current or former district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;

(11) a current or former employee of a district attorney, criminal district attorney, or county or municipal attorney whose jurisdiction includes any criminal law or child protective services matters;

(12) an officer or employee of a community supervision and corrections department established under Chapter 76, Government Code, who performs a duty described by Section 76.004(b) of that code;

(13) a criminal investigator of the United States as described by Article 2A.002(a), Code of Criminal Procedure;

(14) a current or honorably retired police officer or

inspector of the United States Federal Protective Service;

(15) a current or former United States attorney, assistant United States attorney, federal public defender, deputy federal public defender, or assistant federal public defender and the spouse and child of the attorney or public defender;

(16) a current or former employee of the office of the attorney general who is or was assigned to a division of that office the duties of which involve law enforcement or are performed under Chapter [231](#), Family Code;

(17) a medical examiner or person who performs forensic analysis or testing who is employed by this state or one or more political subdivisions of this state;

(18) a current or former member of the United States armed forces who has served in an area that the president of the United States by executive order designates for purposes of 26 U.S.C. Section 112 as an area in which armed forces of the United States are or have engaged in combat;

(19) a current or former employee of the Texas Juvenile Justice Department or of the predecessors in function of the department;

(20) a current or former juvenile probation or supervision officer certified by the Texas Juvenile Justice Department, or the predecessors in function of the department, under Title 12, Human Resources Code;

(21) a current or former employee of a juvenile justice program or facility, as those terms are defined by Section [261.405](#), Family Code;

(22) a current or former employee of the Texas Civil Commitment Office or the predecessor in function of the office or a division of the office;

(23) a current or former employee of a federal judge or state judge;

(24) a current or former child protective services caseworker, adult protective services caseworker, or investigator for the Department of Family and Protective Services or a current or former employee of a department contractor performing child protective services caseworker, adult protective services

caseworker, or investigator functions for the contractor on behalf of the department;

(25) an elected public officer;

(26) a firefighter or volunteer firefighter or emergency medical services personnel as defined by Section 773.003, Health and Safety Code;

Text of subdivision as added by Acts 2023, 88th Leg., R.S., Ch. 76
(S.B. 617), Sec. 1

(27) a customs and border protection officer or border patrol agent of United States Customs and Border Protection or the spouse, surviving spouse, or adult child of a customs and border protection officer or border patrol agent

Text of subdivision as added by Acts 2023, 88th Leg., R.S., Ch. 937
(S.B. 1525), Sec. 1

(27) a current or former attorney for the Department of Family and Protective Services

Text of subdivision as added by Acts 2023, 88th Leg., R.S., Ch. 430
(H.B. 1911), Sec. 1

(27) a current or former employee or contract staff member of a university health care provider at a corrections facility operated by the Texas Department of Criminal Justice or the Texas Juvenile Justice Department; and

(28) a current or former attorney for the Department of Family and Protective Services.

(a-1) In this section:

(1) "Family member" has the meaning assigned by Section 31.006, Finance Code.

(1-a) "Honorably retired" means, with respect to a position, an individual who:

(A) previously served but is not currently serving in the position;

(B) did not retire in lieu of any disciplinary action;

(C) was eligible to retire from the position or was ineligible to retire only as a result of an injury received in the course of the individual's employment in the position; and

(D) is eligible to receive a pension or annuity for service in the position or is ineligible to receive a pension or annuity only because the entity that employed the individual does not offer a pension or annuity to its employees.

(2) "Federal judge" means:

(A) a judge, former judge, or retired judge of a United States court of appeals;

(B) a judge, former judge, or retired judge of a United States district court;

(C) a judge, former judge, or retired judge of a United States bankruptcy court; or

(D) a magistrate judge, former magistrate judge, or retired magistrate judge of a United States district court.

(3) "State judge" means:

(A) a judge, former judge, or retired judge of an appellate court, a district court, a statutory probate court, a constitutional county court, or a county court at law of this state;

(B) an associate judge appointed under Chapter 201, Family Code, or Chapter 54A, Government Code, or a retired associate judge or former associate judge appointed under either law;

(C) a justice of the peace;

(D) a master, magistrate, referee, hearing officer, or associate judge appointed under Chapter 54, Government Code; or

(E) a municipal court judge.

(b) Information in appraisal records under Section 25.02 is confidential and is available only for the official use of the appraisal district, this state, the comptroller, and taxing units and political subdivisions of this state if:

(1) the information identifies the home address of a named individual to whom this section applies; and

(2) the individual:

(A) chooses to restrict public access to the information on the form prescribed for that purpose by the comptroller under Section 5.07; or

(B) is a federal or state judge, or the spouse of a federal or state judge, beginning on the date the Office of Court Administration of the Texas Judicial System notifies the appraisal district of the judge's qualification for the judge's office.

(c) A choice made under Subsection (b) remains valid until rescinded in writing by the individual.

(d) This section does not prohibit the public disclosure of information in appraisal records that identifies property according to an address if the information does not identify an individual who has made an election under Subsection (b) in connection with the individual's address.

Added by Acts 2001, 77th Leg., ch. 119, Sec. 4, eff. Sept. 1, 2001.
Amended by Acts 2003, 78th Leg., ch. 703, Sec. 1, eff. June 20, 2003.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 594 (H.B. 41), Sec. 11, eff. September 1, 2007.

Acts 2007, 80th Leg., R.S., Ch. 621 (H.B. 455), Sec. 3, eff. September 1, 2007.

Acts 2007, 80th Leg., R.S., Ch. 851 (H.B. 1141), Sec. 1, eff. June 15, 2007.

Acts 2009, 81st Leg., R.S., Ch. 87 (S.B. 1969), Sec. 22.003, eff. September 1, 2009.

Acts 2009, 81st Leg., R.S., Ch. 465 (S.B. 281), Sec. 7, eff. September 1, 2009.

Acts 2009, 81st Leg., R.S., Ch. 732 (S.B. 390), Sec. 3, eff. September 1, 2009.

Acts 2009, 81st Leg., R.S., Ch. 1259 (H.B. 559), Sec. 3, eff. September 1, 2009.

Acts 2009, 81st Leg., R.S., Ch. 1259 (H.B. 559), Sec. 4, eff. September 1, 2009.

Acts 2011, 82nd Leg., R.S., Ch. 348 (H.B. 3307), Sec. 1, eff. June 17, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 953 (H.B. [1046](#)), Sec. 3, eff. June 17, 2011.

Acts 2013, 83rd Leg., R.S., Ch. 161 (S.B. [1093](#)), Sec. 19.001, eff. September 1, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 202 (S.B. [1896](#)), Sec. 1, eff. May 25, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 996 (H.B. [2267](#)), Sec. 1, eff. June 14, 2013.

Acts 2013, 83rd Leg., R.S., Ch. 1028 (H.B. [2676](#)), Sec. 1, eff. June 14, 2013.

Acts 2015, 84th Leg., R.S., Ch. 527 (H.B. [1311](#)), Sec. 3, eff. September 1, 2015.

Acts 2015, 84th Leg., R.S., Ch. 1236 (S.B. [1296](#)), Sec. 16.001, eff. September 1, 2015.

Acts 2017, 85th Leg., R.S., Ch. 34 (S.B. [1576](#)), Sec. 33, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 41 (S.B. [256](#)), Sec. 7, eff. May 19, 2017.

Acts 2017, 85th Leg., R.S., Ch. 190 (S.B. [42](#)), Sec. 26, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 193 (S.B. [510](#)), Sec. 1, eff. May 27, 2017.

Acts 2017, 85th Leg., R.S., Ch. 1006 (H.B. [1278](#)), Sec. 3, eff. June 15, 2017.

Acts 2017, 85th Leg., R.S., Ch. 1145 (H.B. [457](#)), Sec. 1, eff. June 15, 2017.

Acts 2019, 86th Leg., R.S., Ch. 415 (S.B. [73](#)), Sec. 2, eff. September 1, 2019.

Acts 2019, 86th Leg., R.S., Ch. 467 (H.B. [4170](#)), Sec. 14.002, eff. September 1, 2019.

Acts 2019, 86th Leg., R.S., Ch. 469 (H.B. [4173](#)), Sec. 2.65, eff. January 1, 2021.

Acts 2019, 86th Leg., R.S., Ch. 518 (S.B. [489](#)), Sec. 6, eff. September 1, 2019.

Acts 2019, 86th Leg., R.S., Ch. 633 (S.B. [1494](#)), Sec. 4, eff. June 10, 2019.

Acts 2019, 86th Leg., R.S., Ch. 1213 (S.B. [662](#)), Sec. 4, eff.

June 14, 2019.

Acts 2019, 86th Leg., R.S., Ch. 1245 (H.B. [2446](#)), Sec. 8, eff.

June 14, 2019.

Acts 2021, 87th Leg., R.S., Ch. 65 (H.B. [1082](#)), Sec. 3, eff.

May 19, 2021.

Acts 2021, 87th Leg., R.S., Ch. 383 (S.B. [1134](#)), Sec. 14, eff.

September 1, 2021.

Acts 2021, 87th Leg., R.S., Ch. 383 (S.B. [1134](#)), Sec. 15, eff.

September 1, 2021.

Acts 2021, 87th Leg., R.S., Ch. 507 (S.B. [56](#)), Sec. 3, eff.

June 14, 2021.

Acts 2021, 87th Leg., R.S., Ch. 590 (S.B. [841](#)), Sec. 4, eff.

June 14, 2021.

Acts 2021, 87th Leg., R.S., Ch. 590 (S.B. [841](#)), Sec. 5, eff.

June 14, 2021.

Acts 2021, 87th Leg., R.S., Ch. 915 (H.B. [3607](#)), Sec. 19.001, eff. September 1, 2021.

Acts 2023, 88th Leg., R.S., Ch. 76 (S.B. [617](#)), Sec. 1, eff.

May 19, 2023.

Acts 2023, 88th Leg., R.S., Ch. 152 (S.B. [870](#)), Sec. 25, eff.

September 1, 2023.

Acts 2023, 88th Leg., R.S., Ch. 430 (H.B. [1911](#)), Sec. 1, eff.

June 9, 2023.

Acts 2023, 88th Leg., R.S., Ch. 765 (H.B. [4504](#)), Sec. 2.180, eff. January 1, 2025.

Acts 2023, 88th Leg., R.S., Ch. 937 (S.B. [1525](#)), Sec. 1, eff.

June 18, 2023.

Sec. 25.026. CONFIDENTIALITY OF CERTAIN SHELTER CENTER AND SEXUAL ASSAULT PROGRAM ADDRESS INFORMATION. (a) In this section:

(1) "Family violence shelter center" has the meaning assigned by Section [51.002](#), Human Resources Code.

(2) "Sexual assault program" has the meaning assigned by Section [420.003](#), Government Code.

(3) "Victims of trafficking shelter center" means a program that:

(A) is operated by a public or private nonprofit

organization; and

(B) provides comprehensive residential and nonresidential services to victims of trafficking of persons under Section 20A.02, Penal Code.

(b) Information in appraisal records under Section 25.02 is confidential and is available only for the official use of the appraisal district, this state, the comptroller, and taxing units and political subdivisions of this state if the information identifies the address of a family violence shelter center, a sexual assault program, or a victims of trafficking shelter center. Added by Acts 2001, 77th Leg., ch. 119, Sec. 5, eff. Sept. 1, 2001.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 1008 (H.B. 2329), Sec. 3, eff. September 1, 2011.

The following section was amended by the 89th Legislature. Pending publication of the current statutes, see S.B. 973, 89th Legislature, Regular Session, for amendments affecting the following section.

Sec. 25.027. RESTRICTION ON POSTING INFORMATION ON INTERNET WEBSITE. (a) Information in appraisal records may not be posted on the Internet if the information:

(1) is a photograph, sketch, or floor plan of an improvement to real property that is designed primarily for use as a human residence; or

(2) indicates the age of a property owner, including information indicating that a property owner is 65 years of age or older.

(b) Subsection (a)(1) does not apply to an aerial photograph that depicts five or more separately owned buildings.

Added by Acts 2005, 79th Leg., Ch. 29 (S.B. 541), Sec. 1, eff. September 1, 2005.

Amended by:

Acts 2015, 84th Leg., R.S., Ch. 337 (H.B. 394), Sec. 1, eff. September 1, 2015.

Sec. 25.03. DESCRIPTION. (a) Property shall be described

in the appraisal records with sufficient certainty to identify it. The description of a manufactured home shall include the correct identification or serial number of the home or the Department of Housing and Urban Development label number or the state seal number in addition to the information required in Subsection (c) of this Section. A manufactured home shall not be included in the appraisal records unless this identification and descriptive information is included.

(b) The comptroller may adopt rules establishing minimum standards for descriptions of property.

(c) Each description of a manufactured home shall include the approximate square footage, the approximate age, the general physical condition, and any characteristics which distinguish the particular manufactured home.

Acts 1979, 66th Leg., p. 2270, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1991, 72nd Leg., ch. 617, Sec. 10, eff. Aug. 26, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 42, eff. Sept. 1, 1991; Acts 1993, 73rd Leg., ch. 274, Sec. 13, eff. Aug. 30, 1993.

Sec. 25.04. SEPARATE ESTATES OR INTERESTS. Except as otherwise provided by this chapter, when different persons own land and improvements in separate estates or interests, each separately owned estate or interest shall be listed separately in the name of the owner of each if the estate or interest is described in a duly executed and recorded instrument of title.

Acts 1979, 66th Leg., p. 2270, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 25.05. LIFE ESTATES. Real property owned by a life tenant and remainderman shall be listed in the name of the life tenant.

Acts 1979, 66th Leg., p. 2270, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 25.06. PROPERTY ENCUMBERED BY POSSESSORY OR SECURITY INTEREST. (a) Except as provided by Section [25.07](#), property encumbered by a leasehold or other possessory interest or by a mortgage, deed of trust, or other interest securing payment or performance of an obligation shall be listed in the name of the

owner of the property so encumbered.

(b) Except as otherwise directed in writing under Section [1.111](#)(f), real property that is subject to an installment contract of sale shall be listed in the name of the seller if the installment contract is not filed of record in the real property records of the county.

(c) This section does not apply to:

(1) any portion of a facility owned by the Texas Department of Transportation that is a rail facility or system or is a highway in the state highway system and that is licensed or leased to a private entity by that department under Chapter [91](#) or [223](#), Transportation Code; or

(2) a leasehold or other possessory interest granted by the Texas Department of Transportation in a facility owned by that department that is a rail facility or system or is a highway in the state highway system.

Acts 1979, 66th Leg., p. 2270, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1995, 74th Leg., ch. 579, Sec. 9, eff. Jan. 1, 1996;

Acts 1999, 76th Leg., ch. 1481, Sec. 6, eff. Jan. 1, 2000.

Amended by:

Acts 2005, 79th Leg., Ch. 281 (H.B. [2702](#)), Sec. 2.96, eff. June 14, 2005.

Acts 2011, 82nd Leg., R.S., Ch. 259 (H.B. [1201](#)), Sec. 2, eff. June 17, 2011.

Sec. 25.07. LEASEHOLD AND OTHER POSSESSORY INTERESTS IN EXEMPT PROPERTY. (a) Except as provided by Subsection (b) of this section, a leasehold or other possessory interest in real property that is exempt from taxation to the owner of the estate or interest encumbered by the possessory interest shall be listed in the name of the owner of the possessory interest if the duration of the interest may be at least one year.

(b) Except as provided by Sections [11.11](#)(b) and (c), a leasehold or other possessory interest in exempt property may not be listed if:

(1) the property is permanent university fund land;

(2) the property is county public school fund

agricultural land;

(3) the property is a part of a public transportation facility owned by a municipality or county and:

(A) is an airport passenger terminal building or a building used primarily for maintenance of aircraft or other aircraft services, for aircraft equipment storage, or for air cargo;

(B) is an airport fueling system facility;

(C) is in a foreign-trade zone:

(i) that has been granted to a joint airport board under Subchapter C, Chapter 681, Business & Commerce Code;

(ii) the area of which in the portion of the zone located in the airport operated by the joint airport board does not exceed 2,500 acres; and

(iii) that is established and operating pursuant to federal law; or

(D)(i) is in a foreign trade zone established pursuant to federal law after June 1, 1991, that operates pursuant to federal law;

(ii) is contiguous to or has access via a taxiway to an airport located in two counties, one of which has a population of 500,000 or more according to the federal decennial census most recently preceding the establishment of the foreign trade zone; and

(iii) is owned, directly or through a corporation organized under the Development Corporation Act (Subtitle C1, Title 12, Local Government Code), by the same municipality that owns the airport;

(4) the interest is in a part of:

(A) a park, market, fairground, or similar public facility that is owned by a municipality; or

(B) a convention center, visitor center, sports facility with permanent seating, concert hall, arena, or stadium that is owned by a municipality as such leasehold or possessory interest serves a governmental, municipal, or public purpose or function when the facility is open to the public, regardless of whether a fee is charged for admission;

(5) the interest involves only the right to use the property for grazing or other agricultural purposes;

(6) the property is:

(A) owned by a municipality, a public port, or a navigation district created or operating under Section 59, Article XVI, Texas Constitution, or under a statute enacted under Section 59, Article XVI, Texas Constitution; and

(B) used as an aid or facility incidental to or useful in the operation or development of a port or waterway or in aid of navigation-related commerce; or

(7) the property is part of a rail facility owned by a rural rail transportation district operating under Chapter 172, Transportation Code.

(c) Subsection (a) does not apply to:

(1) any portion of a facility owned by the Texas Department of Transportation that is a rail facility or system or is a highway in the state highway system and that is licensed or leased to a private entity by that department under Chapter 91 or 223, Transportation Code; or

(2) a leasehold or other possessory interest granted by the Texas Department of Transportation in a facility owned by that department that is a rail facility or system or is a highway in the state highway system.

(d) For purposes of Subsection (b)(6)(B) of this section, property is used as an aid or facility incidental to or useful in the operation or development of a port or waterway or in aid of navigation-related commerce if the property:

(1) is leased to a person:

(A) engaged in the business of navigation-related commerce; or

(B) for a purpose described by Section 60.101, 61.162, or 63.153, Water Code, or for the placement on the property of an improvement described by those sections;

(2) is located:

(A) adjacent to a federal navigation project; or

(B) in a foreign trade zone established and operated under federal law; or

(3) includes part of a rail facility that serves the tenants and users of the port or waterway.

(e) In this section, "navigation-related commerce" includes the following if engaged in by a person:

(1) an activity that requires the person to hold a maritime-related license or permit issued by a navigation district, including providing stevedoring, steamship agency, towing, tugboat, or line handling services;

(2) an activity that requires the person to hold a franchise issued by a navigation district;

(3) possessing a leasehold interest in property owned by a navigation district that connects infrastructure to a public dock;

(4) hauling cargo into or across a public dock;

(5) commercial fishing;

(6) constructing, fabricating, cleaning, repairing, dismantling, or recycling vessels;

(7) pilotage; or

(8) an activity described by Section [60.101](#), [61.162](#), or [63.153](#), Water Code.

Acts 1979, 66th Leg., p. 2270, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., p. 2615, ch. 700, Sec. 1, eff. Jan. 1, 1982; Acts 1981, 67th Leg., 1st C.S., p. 157, ch. 13, Sec. 99, eff. Jan. 1, 1982; Acts 1989, 71st Leg., ch. 534, Sec. 7, eff. Aug. 28, 1989; Acts 1991, 72nd Leg., ch. 582, Sec. 18, eff. Sept. 1, 1991; Acts 1991, 72nd Leg., ch. 763, Sec. 2, eff. Jan. 1, 1992; Acts 1997, 75th Leg., ch. 829, Sec. 1, eff. Jan. 1, 1998; Acts 2001, 77th Leg., ch. 1127, Sec. 1, eff. Aug. 27, 2001.

Amended by:

Acts 2005, 79th Leg., Ch. 281 (H.B. [2702](#)), Sec. 2.97, eff. June 14, 2005.

Acts 2007, 80th Leg., R.S., Ch. 609 (H.B. [387](#)), Sec. 7, eff. June 15, 2007.

Acts 2007, 80th Leg., R.S., Ch. 885 (H.B. [2278](#)), Sec. 2.36, eff. April 1, 2009.

Acts 2007, 80th Leg., R.S., Ch. 885 (H.B. [2278](#)), Sec. 3.70, eff. April 1, 2009.

Acts 2007, 80th Leg., R.S., Ch. 1169 (H.B. [316](#)), Sec. 1, eff. January 1, 2008.

Acts 2009, 81st Leg., R.S., Ch. 85 (S.B. [1540](#)), Sec. 4.11, eff. April 1, 2011.

Acts 2009, 81st Leg., R.S., Ch. 87 (S.B. [1969](#)), Sec. 22.004, eff. September 1, 2009.

Acts 2011, 82nd Leg., R.S., Ch. 259 (H.B. [1201](#)), Sec. 3, eff. June 17, 2011.

Acts 2021, 87th Leg., R.S., Ch. 878 (S.B. [1315](#)), Sec. 1, eff. September 1, 2021.

Sec. 25.08. IMPROVEMENTS. (a) Except as provided by Subsections (b) through (f), an improvement may be listed in the name of the owner of the land on which the improvement is located.

(b) If a person who is not entitled to exemption owns an improvement on exempt land, the improvement shall be listed in the name of the owner of the improvement.

(c) When a person other than the owner of an improvement owns the land on which the improvement is located, the land and the improvement shall be listed separately in the name of the owner of each if either owner files with the chief appraiser before May 1 a written request for separate taxation on a form furnished for that purpose together with proof of separate ownership. After an improvement qualifies for taxation separate from land, the qualification remains effective in subsequent tax years and need not be requested again. However, the qualification ceases when ownership of the land or the improvement is transferred or either owner files a request to cancel the separate taxation.

(d) Within 30 days after an owner of land or an improvement qualifies for separate taxation or cancels a qualification, the chief appraiser shall deliver a written notice of the qualification or cancellation to the other owner.

(e) A manufactured home shall be listed together with the land on which the home is located if:

(1) the statement of ownership for the home issued under Section [1201.207](#), Occupations Code, reflects that the owner has elected to treat the home as real property; and

(2) a copy of the statement of ownership has been filed in the real property records in the county in which the home is located.

(f) A manufactured home shall be listed separately from the land on which the home is located if either of the conditions provided by Subsection (e) is not satisfied.

(g) The chief appraiser shall apportion a residence homestead exemption for property consisting of land and a manufactured home listed separately on the tax roll on a pro rata basis based on the appraised value of the land and the manufactured home.

Acts 1979, 66th Leg., p. 2271, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 158, ch. 13, Sec. 100, eff. Jan. 1, 1982; Acts 2003, 78th Leg., ch. 338, Sec. 45, eff. Jan. 1, 2004.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 221 (H.B. 252), Sec. 2(b), eff. January 1, 2012.

Acts 2017, 85th Leg., R.S., Ch. 408 (H.B. 2019), Sec. 83, eff. September 1, 2017.

Sec. 25.09. CONDOMINIUMS AND PLANNED UNIT DEVELOPMENTS.

(a) A separately owned apartment or unit in a condominium as defined in the Condominium Act shall be listed in the name of the owner of each particular apartment or unit. The value of each apartment or unit shall include the value of its fractional share in the common elements of the condominium.

(b) Property owned by a planned unit development association may be listed and taxes imposed proportionately against each member of the association if the association files with the chief appraiser before May 1 a resolution adopted by vote of a majority of all members of the association authorizing the proportionate imposition of taxes. A resolution adopted as provided by this subsection remains effective in subsequent tax years unless it is revoked by a similar resolution.

(c) If property is listed and taxes imposed proportionately as authorized by Subsection (b) of this section, the amount of tax

to be imposed on the association's property shall be divided by the number of parcels of real property in the development. The quotient is the proportionate amount of tax to be imposed on each parcel, and a tax lien attaches to each parcel to secure payment of its proportionate share of the tax on the association's property.

(d) For purposes of this section, "planned unit development association" means an association that owns and maintains property in a real property development project for the benefit of its members, who are owners of individual parcels of real property in the development and are members of the association because of that ownership.

Acts 1979, 66th Leg., p. 2271, ch. 841, Sec. 1, eff. Jan. 1, 1982.
Amended by Acts 1981, 67th Leg., 1st C.S., p. 158, ch. 13, Sec. 101, eff. Jan. 1, 1982.

Sec. 25.10. STANDING TIMBER. (a) Except as provided by Subsections (b) and (c) of this section, standing timber may be listed together with the land on which it is located in the name of the owner of the land.

(b) If a person who is not entitled to exemption owns standing timber on exempt land, the timber shall be listed separately in the name of the owner of the timber.

(c) When a person other than the owner of standing timber owns the land on which the timber is located, the land and the timber shall be listed separately in the name of the owner of each if either owner files with the chief appraiser before May 1 a written request for separate taxation on a form furnished for that purpose together with proof of separate ownership. A qualification for separate taxation of timber expires at the end of the tax year.

(d) Within 30 days after an owner of land or timber qualifies for separate taxation, the chief appraiser shall deliver a written notice of the qualification to the other owner.

Acts 1979, 66th Leg., p. 2272, ch. 841, Sec. 1, eff. Jan. 1, 1982.
Amended by Acts 1981, 67th Leg., 1st C.S., p. 158, ch. 13, Sec. 102, eff. Jan. 1, 1982.

Sec. 25.11. UNDIVIDED INTERESTS. (a) Except as provided by

Section 25.12 of this code and by Subsection (b) of this section, a property owned in undivided interests may be listed jointly in the name of all owners of undivided interests in the property or in the name of any one or more owners.

(b) An undivided interest in a property shall be listed separately from other undivided interests in the property in the name of its owner if the interest is described in a duly executed and recorded instrument of title and the owner files with the appraisal office before May 1 a written request for separate taxation on a form furnished for that purpose together with proof of ownership and of the proportion his interest bears to the whole. After an undivided interest qualifies for separate taxation, the qualification remains effective in subsequent tax years and need not be requested again. However, the qualification ceases when ownership is transferred or when any owner files a request to cancel separate taxation.

(c) Within 30 days after an owner qualifies for separate taxation or cancels a qualification, the chief appraiser shall deliver a written notice of the qualification or cancellation to the other owners.

Acts 1979, 66th Leg., p. 2272, ch. 841, Sec. 1, eff. Jan. 1, 1982.
Amended by Acts 1981, 67th Leg., 1st C.S., p. 158, ch. 13, Sec. 103, eff. Jan. 1, 1982.

Sec. 25.12. MINERAL INTEREST. (a) Except as provided by Subsection (b) of this section, each separate interest in minerals in place shall be listed separately from other interests in the minerals in place in the name of the owner of the interest.

(b) Separate interests in minerals in place, other than interests having a taxable value of less than \$500, shall be listed jointly in the name of the operator designated with the railroad commission or the name of all owners or any combination of owners if the designated operator files with the appraisal office before May 1 a written request for joint taxation on a form furnished for that purpose. A qualification pursuant to this subsection for joint taxation remains effective in subsequent tax years and need not be requested again. However, the qualification ceases when the

designated operator files a request to cancel joint taxation.

Text of subsec. (c) as added by Acts 1989, 71st Leg., ch. 796, Sec.

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(c) If a written request for joint taxation has been filed under Subsection (b), the notice of appraised value provided for by Section 25.19 for the owners included in the request for joint taxation shall be delivered to the operator, owner, or owners of the mineral interest in whose name the mineral interest is designated for joint taxation. The chief appraiser is not required to deliver a separate notice of appraised value to each owner included in the request for joint taxation. However, the chief appraiser shall deliver a separate notice of appraised value to an owner of an interest in the property who before May 1 files a written request to receive a separate notice of appraised value with the chief appraiser on a form provided by the appraisal district for that purpose. The request is effective for each subsequent year until revoked by the owner or until the owner no longer owns an interest in the property.

Text of subsec. (c) as added by Acts 1989, 71st Leg., ch. 450, Sec. 1

(c) If a written request for joint taxation has been filed under Subsection (b), the notice of appraised value provided for by Section 25.19 for the owners included in the request for joint taxation shall be delivered to the operator, owner, or owners of the mineral interest in whose name the mineral interest is designated for joint taxation. The chief appraiser is not required to deliver a separate notice of appraised value to each owner included in the request for joint taxation. Provided, however, a mineral interest owner may request a separate notice of appraised value and the chief appraiser shall deliver a separate notice of appraised value to such owner.

Acts 1979, 66th Leg., p. 2272, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 159, ch. 13, Sec. 104, eff. Jan. 1, 1982; Acts 1989, 71st Leg., ch. 450, Sec. 1, eff. Sept.

1, 1990; Acts 1989, 71st Leg., ch. 796, Sec. 22, eff. Sept. 1, 1989; Acts 1997, 75th Leg., ch. 1299, Sec. 1, eff. Jan. 1, 1998.

Sec. 25.13. EXEMPT PROPERTY SUBJECT TO CONTRACT OF SALE. Property that is exempt from taxation to the titleholder but is subject on January 1 to a contract of sale to a person not entitled to exemption shall be listed in the name of the purchaser. Acts 1979, 66th Leg., p. 2273, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 25.135. QUALIFYING TRUSTS. The interest of a qualifying trust as defined by Section 11.13(j) in a residence homestead shall be listed in the name of the trustor of the trust. Added by Acts 1993, 73rd Leg., ch. 854, Sec. 3, eff. Jan. 1, 1994.

Sec. 25.16. PROPERTY LOSING EXEMPTION DURING TAX YEAR. (a) If an exemption applicable to a property on January 1 terminates during the tax year, the property shall be listed in the name of the person who owns or acquires the property on the date applicability of the exemption terminates.

(b) The chief appraiser shall make an entry on the appraisal records showing that taxes on the property are to be calculated as provided by Section 26.10 of this code and showing the date on which exemption terminated.

Acts 1979, 66th Leg., p. 2273, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 159, ch. 13, Sec. 105, eff. Jan. 1, 1982.

Sec. 25.17. PROPERTY OVERLAPPING TAXING UNIT OR APPRAISAL DISTRICT BOUNDARIES. (a) If real property is located partially outside and partially inside a taxing unit's boundaries, the portion inside the unit's boundaries shall be listed separately from the remaining portion.

(b) If real property is located partially inside the boundaries of more than one appraisal district, the chief appraisers who are responsible for appraising the property shall to the greatest extent practicable coordinate their appraisals of each portion of the property to ensure to the greatest extent possible

that the property as a whole is appraised at its market value.
Acts 1979, 66th Leg., p. 2273, ch. 841, Sec. 1, eff. Jan. 1, 1982.
Amended by:

Acts 2007, 80th Leg., R.S., Ch. 648 (H.B. [1010](#)), Sec. 2, eff.
January 1, 2008.

The following section was amended by the 89th Legislature. Pending
publication of the current statutes, see S.B. [973](#), 89th
Legislature, Regular Session, for amendments affecting the
following section.

Sec. 25.18. PERIODIC REAPPRAISALS. (a) Each appraisal
office shall implement the plan for periodic reappraisal of
property approved by the board of directors under Section [6.05](#)(i).

(b) The plan shall provide for the following reappraisal
activities for all real and personal property in the district at
least once every three years:

(1) identifying properties to be appraised through
physical inspection or by other reliable means of identification,
including deeds or other legal documentation, aerial photographs,
land-based photographs, surveys, maps, and property sketches;

(2) identifying and updating relevant characteristics
of each property in the appraisal records;

(3) defining market areas in the district;

(4) identifying property characteristics that affect
property value in each market area, including:

(A) the location and market area of property;

(B) physical attributes of property, such as
size, age, and condition;

(C) legal and economic attributes; and

(D) easements, covenants, leases, reservations,
contracts, declarations, special assessments, ordinances, or legal
restrictions;

(5) developing an appraisal model that reflects the
relationship among the property characteristics affecting value in
each market area and determines the contribution of individual
property characteristics;

(6) applying the conclusions reflected in the model to

the characteristics of the properties being appraised; and

(7) reviewing the appraisal results to determine value.

(c) A taxing unit by resolution adopted by its governing body may require the appraisal office to appraise all property within the unit or to identify and appraise newly annexed territory and new improvements in the unit as of a date specified in the resolution. On or before the deadline requested by the taxing unit, which deadline may not be less than 30 days after the date the resolution is delivered to the appraisal office, the chief appraiser shall complete the appraisal and deliver to the unit an estimate of the total appraised value of property taxable by the unit as of the date specified in such resolution. The unit must pay the appraisal district for the cost of making the appraisal. The chief appraiser shall provide sufficient personnel to make the appraisals required by this subsection on or before the deadline requested by the taxing unit. An appraisal made pursuant to this subsection may not be used by a taxing unit as the basis for the imposition of taxes.

Acts 1979, 66th Leg., p. 2273, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 159, ch. 13, Sec. 106, eff. Jan. 1, 1982; Acts 1989, 71st Leg., ch. 796, Sec. 23, eff. Sept. 1, 1989.

Amended by:

Acts 2005, 79th Leg., Ch. 412 (S.B. [1652](#)), Sec. 10, eff. September 1, 2005.

Sec. 25.19. NOTICE OF APPRAISED VALUE. (a) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section [11.13](#), or by May 1 or as soon thereafter as practicable in connection with any other property, the chief appraiser shall deliver a clear and understandable written notice to a property owner of the appraised value of the property owner's property if:

(1) the appraised value of the property is greater than it was in the preceding year;

(2) the appraised value of the property is greater

than the value rendered by the property owner;

(3) the property was not on the appraisal roll in the preceding year; or

(4) an exemption or partial exemption approved for the property for the preceding year was canceled or reduced for the current year.

Text of subsection effective until January 01, 2027

(b) The chief appraiser shall separate real from personal property and include in the notice for each:

(1) a list of the taxing units in which the property is taxable;

(2) the appraised value of the property in the preceding year;

(3) the taxable value of the property in the preceding year for each taxing unit taxing the property;

(4) the appraised value of the property for the current year, the kind and amount of each exemption and partial exemption, if any, approved for the property for the current year and for the preceding year, and, if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year, the amount of the exemption or partial exemption canceled or reduced;

(4-a) a statement of whether the property qualifies for the circuit breaker limitation on appraised value provided by Section [23.231](#);

(5) in *italic typeface*, the following statement: "The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials";

(6) a detailed explanation of the time and procedure for protesting the value;

(7) the date and place the appraisal review board will begin hearing protests;

(8) an explanation of the availability and purpose of an informal conference with the appraisal office before a hearing on a protest; and

(9) a brief explanation that the governing body of each taxing unit decides whether or not taxes on the property will increase and the appraisal district only determines the value of the property.

Text of subsection effective on January 01, 2027

(b) The chief appraiser shall separate real from personal property and include in the notice for each:

(1) a list of the taxing units in which the property is taxable;

(2) the appraised value of the property in the preceding year;

(3) the taxable value of the property in the preceding year for each taxing unit taxing the property;

(4) the appraised value of the property for the current year, the kind and amount of each exemption and partial exemption, if any, approved for the property for the current year and for the preceding year, and, if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year, the amount of the exemption or partial exemption canceled or reduced;

(5) in italic typeface, the following statement: "The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials";

(6) a detailed explanation of the time and procedure for protesting the value;

(7) the date and place the appraisal review board will begin hearing protests;

(8) an explanation of the availability and purpose of an informal conference with the appraisal office before a hearing on a protest; and

(9) a brief explanation that the governing body of each taxing unit decides whether or not taxes on the property will increase and the appraisal district only determines the value of the property.

(b-1) For real property, in addition to the information

required by Subsection (b), the chief appraiser shall state in a notice required to be delivered under Subsection (a), the difference, expressed as a percent increase or decrease, as applicable, in the appraised value of the property for the current tax year as compared to the fifth tax year before the current tax year.

(b-2) Repealed by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 91(4), eff. January 1, 2020.

(b-3) This subsection applies only to an appraisal district described by Section 6.41(b-2). In addition to the information required by Subsection (b), the chief appraiser shall state in a notice of appraised value of property described by Section 6.425(b) that the property owner has the right to have a protest relating to the property heard by a special panel of the appraisal review board.

(c) In the case of the residence homestead of a person 65 years of age or older or disabled that is subject to the limitation on a tax increase over the preceding year for school tax purposes, the chief appraiser shall indicate on the notice that the preceding year's taxes may not be increased.

(d) Failure to receive a notice required by this section does not affect the validity of the appraisal of the property, the imposition of any tax on the basis of the appraisal, the existence of any tax lien, the deadline for filing an application for a residence homestead exemption, or any proceeding instituted to collect the tax.

(e) The chief appraiser, with the approval of the appraisal district board of directors, may dispense with the notice required by Subsection (a)(1) if the amount of increase in appraised value is \$1,000 or less.

(f) In the notice of appraised value for real property, the chief appraiser shall list separately:

- (1) the market value of the land; and
- (2) the total market value of the structures and other improvements on the property.

Text of subsection effective until January 01, 2027

(g) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an

exemption under Section 11.13, or by May 1 or as soon thereafter as practicable in connection with any other property, the chief appraiser shall deliver a written notice to the owner of each property not included in a notice required to be delivered under Subsection (a), if the property was reappraised in the current tax year, if the ownership of the property changed during the preceding year, or if the property owner or the agent of a property owner authorized under Section 1.111 makes a written request for the notice. The chief appraiser shall separate real from personal property and include in the notice for each property:

(1) the appraised value of the property in the preceding year;

(2) the appraised value of the property for the current year and the kind of each partial exemption, if any, approved for the current year;

(2-a) a statement of whether the property qualifies for the circuit breaker limitation on appraised value provided by Section 23.231;

(3) a detailed explanation of the time and procedure for protesting the value; and

(4) the date and place the appraisal review board will begin hearing protests.

Text of subsection effective on January 01, 2027

(g) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13, or by May 1 or as soon thereafter as practicable in connection with any other property, the chief appraiser shall deliver a written notice to the owner of each property not included in a notice required to be delivered under Subsection (a), if the property was reappraised in the current tax year, if the ownership of the property changed during the preceding year, or if the property owner or the agent of a property owner authorized under Section 1.111 makes a written request for the notice. The chief appraiser shall separate real from personal property and include in the notice for each property:

(1) the appraised value of the property in the preceding year;

(2) the appraised value of the property for the current year and the kind of each partial exemption, if any, approved for the current year;

(3) a detailed explanation of the time and procedure for protesting the value; and

(4) the date and place the appraisal review board will begin hearing protests.

(h) A notice required by Subsection (a) or (g) must be in the form of a letter.

(i) Delivery with a notice required by Subsection (a) or (g) of a copy of the pamphlet published by the comptroller under Section 5.06 or a copy of the notice published by the chief appraiser under Section 41.70 is sufficient to comply with the requirement that the notice include the information specified by Subsection (b)(6) or (g)(3), as applicable.

(j) The chief appraiser shall include with a notice required by Subsection (a) or (g):

(1) a copy of a notice of protest form as prescribed by the comptroller under Section 41.44(d); and

(2) instructions for completing and mailing the form to the appraisal review board and requesting a hearing on the protest.

(k) Notwithstanding any other provision of this section, the chief appraiser may not deliver a written notice concerning property that is required to be rendered or reported under Chapter 22 until after the applicable deadline for filing the rendition statement or property report.

(l) In addition to the information required by Subsection (b), the chief appraiser shall include with a notice required by Subsection (a) a brief explanation of each total or partial exemption of property from taxation required or authorized by this title that is available to:

(1) a disabled veteran or the veteran's surviving spouse or child;

(2) an individual who is 65 years of age or older or the individual's surviving spouse;

(3) an individual who is disabled or the individual's

surviving spouse;

(4) the surviving spouse of a member of the armed services of the United States who is killed in action; or

(5) the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

(1-1) A notice required by Subsection (a) or (g) must include the notice required by Section 26.04(e-2).

(m) The chief appraiser may not deliver a corrected or amended notice of appraised value later than June 1 for property for which a person files a rendition statement or property report as required by Chapter 22 unless the purpose of the notice is to:

(1) include omitted property; or

(2) correct a clerical error.

(n) As soon as practicable after delivering a notice required by this section to a property owner, the chief appraiser shall post the notice on the appraisal district's Internet website, if the appraisal district maintains a website, as part of the appraisal record pertaining to the property.

(o) A notice required under Subsection (a) or (g) to be delivered to the owner of real property other than a single-family residence that qualifies for an exemption under Section 11.13 must include the following statement: "Under Section 23.231, Tax Code, for the 2024, 2025, and 2026 tax years, the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20 percent each year, with certain exceptions. The circuit breaker limitation provided under Section 23.231, Tax Code, expires December 31, 2026. Unless this expiration date is extended by the Texas Legislature, beginning in the 2027 tax year, the circuit breaker limitation provided under Section 23.231, Tax Code, will no longer be in effect and may result in an increase in ad valorem taxes imposed on real property previously subject to the limitation." This subsection expires December 31, 2027.

Acts 1979, 66th Leg., p. 2274, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 159, ch. 13, Sec. 107, 162, eff. Jan. 1, 1982; Acts 1987, 70th Leg., ch. 185, Sec. 2, eff. Jan. 1, 1987; Acts 1987, 70th Leg., ch. 947, Sec. 11, eff. Jan. 1,

1988; Acts 1989, 71st Leg., ch. 745, Sec. 1, eff. Sept. 1, 1989; Acts 1989, 71st Leg., ch. 784, Sec. 1, eff. Jan. 1, 1990; Acts 1989, 71st Leg., ch. 796, Sec. 24, eff. Sept. 1, 1989; Acts 1990, 71st Leg., 6th C.S., ch. 12, Sec. 2(32), eff. Sept. 6, 1990; Acts 1991, 72nd Leg., ch. 836, Sec. 2.1, eff. Jan. 1, 1992; Acts 1997, 75th Leg., ch. 1039, Sec. 24, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 1358, Sec. 4, eff. Jan. 1, 2000; Acts 1999, 76th Leg., ch. 1517, Sec. 1, eff. Jan. 1, 2000; Acts 2003, 78th Leg., ch. 1173, Sec. 10, eff. Jan. 1, 2004.

Amended by:

Acts 2005, 79th Leg., Ch. 412 (S.B. [1652](#)), Sec. 11, eff. September 1, 2005.

Acts 2005, 79th Leg., Ch. 412 (S.B. [1652](#)), Sec. 12, eff. September 1, 2005.

Acts 2005, 79th Leg., Ch. 1255 (H.B. [1984](#)), Sec. 1, eff. January 1, 2006.

Acts 2007, 80th Leg., R.S., Ch. 1106 (H.B. [3496](#)), Sec. 1, eff. January 1, 2008.

Acts 2007, 80th Leg., R.S., Ch. 1112 (H.B. [3630](#)), Sec. 4, eff. January 1, 2008.

Acts 2015, 84th Leg., R.S., Ch. 632 (S.B. [1420](#)), Sec. 1, eff. January 1, 2016.

Acts 2019, 86th Leg., R.S., Ch. 672 (S.B. [2060](#)), Sec. 1, eff. January 1, 2020.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 29, eff. January 1, 2022.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 29, eff. January 1, 2021.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 91(4), eff. January 1, 2020.

Acts 2021, 87th Leg., R.S., Ch. 209 (H.B. [2723](#)), Sec. 2, eff. June 3, 2021.

Acts 2021, 87th Leg., R.S., Ch. 644 (H.B. [988](#)), Sec. 11, eff. January 1, 2022.

Acts 2021, 87th Leg., R.S., Ch. 644 (H.B. [988](#)), Sec. 12, eff. January 1, 2022.

Acts 2023, 88th Leg., R.S., Ch. 768 (H.B. [4595](#)), Sec.

24.001(35), eff. September 1, 2023.

Acts 2023, 88th Leg., R.S., Ch. 1123 (H.B. 3273), Sec. 1, eff. January 1, 2024.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 4.04, eff. January 1, 2024.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 4.05, eff. January 1, 2027.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 4.06, eff. January 1, 2024.

Sec. 25.192. NOTICE OF RESIDENCE HOMESTEAD EXEMPTION ELIGIBILITY. (a) This section applies only to residential property that has not qualified for a residence homestead exemption in the current tax year.

(b) If the records of the appraisal district indicate that the address of the property is also the address of the owner of the property, the chief appraiser must send to the property owner a notice that contains:

(1) the following statement in boldfaced 18-point type at the top of the first page of the notice: "NOTICE: A residence homestead exemption from ad valorem taxation is NOT currently being allowed on the property listed below. However, our records show that this property may qualify for a residence homestead exemption, which will reduce your taxes.";

(2) following the statement described by Subdivision (1), the following statement in 12-point type: "According to the records of the appraisal district, the property described in this notice may be your primary residence and may qualify for a residence homestead exemption from ad valorem taxation. If the property is your home and you occupy it as your primary residence, the property likely qualifies for one or more residence homestead exemptions, which will reduce the amount of taxes imposed on the property. The form needed to apply for a residence homestead exemption is enclosed. Although the form may state that the deadline for filing an application for a residence homestead exemption is April 30, a late application for a residence homestead exemption will be accepted if filed before February 1, (insert year application must

be filed). There is no fee or charge for filing an application or a late application for a residence homestead exemption."; and

(3) following the statement described by Subdivision (2), the address to which the notice is sent.

(c) The notice required by this section must be accompanied by an application form for a residence homestead exemption.

(d) The notice required by this section must be sent separately from any other notice sent to the property owner by the chief appraiser.

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 30, eff. January 1, 2020.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 680 (H.B. 1228), Sec. 4, eff. January 1, 2024.

Sec. 25.193. NOTICE OF CERTAIN CANCELED OR REDUCED EXEMPTIONS. (a) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13, or by May 1 or as soon thereafter as practicable in connection with residential property that does not qualify for an exemption under Section 11.13, the chief appraiser shall deliver a clear and understandable written notice to a property owner if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year.

(b) The notice required by this section must be sent regardless of whether the information was also included in a notice under Section 25.19 and must be sent separately from any other notice sent to the property owner by the chief appraiser.

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 30, eff. January 1, 2020.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 533 (S.B. 63), Sec. 14, eff. September 1, 2021.

Acts 2023, 88th Leg., R.S., Ch. 680 (H.B. 1228), Sec. 5, eff. January 1, 2024.

Sec. 25.195. INSPECTION BY PROPERTY OWNER. (a) After the chief appraiser has submitted the appraisal records to the appraisal review board as provided by Section 25.22(a), a property owner or the owner's designated agent is entitled to inspect and copy the appraisal records relating to property of the property owner, together with supporting data, schedules, and, except as provided by Subsection (b), any other material or information held by the chief appraiser or required by Section 25.01(c) to be provided to the appraisal district under a contract for appraisal services, including material or information obtained under Section 22.27, that is obtained or used in making appraisals for the appraisal records relating to that property.

(a-1) On request by a property owner or the designated agent of an owner, a chief appraiser shall provide electronically or by mail at the address designated by the property owner or agent, as applicable and in accordance with Section 1.085, a copy of the records, supporting data, schedules, and other material and information the owner or agent is entitled to inspect and copy under Subsection (a). A chief appraiser may not impose a fee for providing a copy of records, supporting data, schedules, or other material or information under this subsection.

(b) The owner of property other than vacant land or real property used for residential purposes or the owner's agent may not inspect any material or information obtained under Section 22.27.

(c) A property owner or the designated agent of an owner whose property is appraised by a private appraisal firm under a contract for appraisal services with an appraisal district is entitled to inspect and copy, at the office of that firm, all information pertaining to the property that the firm considered in appraising the property, including information showing each method of appraisal used to determine the value of the property and all calculations, personal notes, correspondence, and working papers used in appraising the property. This subsection does not apply to information made confidential by Section 22.27, except that the property owner or agent is entitled to inspect and copy any information relating to the owner's property, including otherwise confidential information.

(c-1) On request by a property owner or the designated agent of an owner, a private appraisal firm shall provide electronically or by mail at the address designated by the property owner or agent, as applicable and in accordance with Section 1.085, a copy of the information the owner or agent is entitled to inspect and copy under Subsection (c). A private appraisal firm may not impose a fee for providing a copy of information under this subsection.

(d) The appraisal firm shall make information covered by Subsection (c) available for inspection and copying by the owner or agent or provide the information as required by Subsection (c-1), as applicable, not later than the 15th day after the date the owner or agent delivers a written request to inspect or receive a copy of the information, unless the owner or agent agrees in writing to a later date.

(e) If an owner or agent states under oath in a document filed with an appraisal review board in connection with a proceeding initiated under Section 25.25 or Chapter 41 that the applicable appraisal firm has not complied with a request for inspection or copying under Subsection (c) or a request to receive a copy of information under Subsection (c-1) related to the property that is the subject of the proceeding, the board may not conduct a hearing on the merits of any claim relating to that property and may not approve the appraisal records relating to that property until the board determines in a hearing that:

(1) the appraisal firm has made the information available for inspection and copying as required by Subsection (c) or has provided the information as required by Subsection (c-1), as applicable; or

(2) the owner or agent has withdrawn the motion or protest that initiated the proceeding.

Added by Acts 1983, 68th Leg., p. 5079, ch. 920, Sec. 1, eff. Aug. 29, 1983. Amended by Acts 1987, 70th Leg., ch. 38, Sec. 1, eff. April 29, 1987; Acts 1997, 75th Leg., ch. 1039, Sec. 25, eff. Jan. 1, 1998; Acts 2001, 77th Leg., ch. 268, Sec. 3, eff. Sept. 1, 2001; Acts 2001, 77th Leg., ch. 372, Sec. 1, eff. May 26, 2001.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 680 (H.B. 1228), Sec. 6, eff.

January 1, 2024.

Sec. 25.20. ACCESS BY TAXING UNITS. The chief appraiser shall give the assessor for a taxing unit in the district reasonable access to the appraisal records at any time.

Acts 1979, 66th Leg., p. 2274, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 161, ch. 13, Sec. 108, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 312, Sec. 2, eff. June 7, 1985; Acts 1989, 71st Leg., ch. 796, Sec. 25, eff. Sept. 1, 1989.

Sec. 25.21. OMITTED PROPERTY. (a) If the chief appraiser discovers that real property was omitted from an appraisal roll in any one of the three preceding tax years or that personal property was omitted from an appraisal roll in one of the two preceding tax years, the chief appraiser shall appraise the property as of January 1 of each tax year that it was omitted and enter the property and its appraised value in the appraisal records.

(b) The entry shall show that the appraisal is for property that was omitted from an appraisal roll in a prior year and shall indicate the year and the appraised value for each year.

Acts 1979, 66th Leg., p. 2274, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 161, ch. 13, Sec. 109, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., ch. 367, Sec. 1, eff. Jan. 1, 1992; Acts 1991, 72nd Leg., ch. 836, Sec. 1.2, eff. Sept. 1, 1991.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 453 (H.B. [1090](#)), Sec. 1, eff. September 1, 2021.

Sec. 25.22. SUBMISSION FOR REVIEW AND PROTEST. (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 the chief appraiser 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 Section 23.95, Subsection (d) of Section 23.9805, and Section 25.19.

(b) The chief appraiser shall make and subscribe an affidavit on the submission substantially as follows:

"I, _____, (Chief Appraiser) for _____ solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law."

(c) The chief appraiser may require of his employees who are engaged in listing and appraising property an affidavit similar to his own.

Acts 1979, 66th Leg., p. 2275, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., p. 2359, ch. 581, Sec. 2, eff. Jan. 1, 1982; Acts 1981, 67th Leg., 1st C.S., p. 161, ch. 13, Sec. 110, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 312, Sec. 3, eff. June 7, 1985; Acts 1989, 71st Leg., ch. 796, Sec. 26, eff. Sept. 1, 1989; Acts 1999, 76th Leg., ch. 631, Sec. 7, eff. Sept. 1, 1999.

Sec. 25.23. SUPPLEMENTAL APPRAISAL RECORDS. (a) After submission of appraisal records, the chief appraiser shall prepare supplemental appraisal records listing:

(1) each taxable property the chief appraiser discovers that is not included in the records already submitted, including property that was omitted from an appraisal roll in a prior tax year;

(2) property on which the appraisal review board has not determined a protest at the time of its approval of the appraisal records; and

(3) property that qualifies for an exemption under Section 11.13(n) that was adopted by the governing body of a taxing unit after the date the appraisal records were submitted.

(b) Supplemental appraisal records shall be in the form prescribed by the comptroller and shall include the items required by Section 25.02 of this code.

(c) As soon as practicable after determining the appraised value of a property listed in supplemental appraisal records, the

chief appraiser shall deliver the notice required by Section 25.19, if applicable, and submit the records for review and determination of protest as provided by Section 25.22.

(d) Supplemental appraisal records are subject to review, protest, and appeal as provided by Chapters 41 and 42 of this code. However, a property owner must file a notice of protest within 30 days after the date notice is delivered as required by Section 25.19. If a property owner files a notice of protest, the appraisal review board shall hear and determine the protest within 30 days after the filing of the protest or as soon thereafter as practicable. If a property owner does not file a protest within the protest deadline, the appraisal review board shall complete its review of the supplemental appraisal records within 30 days after the protest deadline or as soon thereafter as practicable.

(e) The chief appraiser shall add supplemental appraisal records, as changed by the appraisal review board and approved by that board, to the appraisal roll for the district and certify the addition to the taxing units.

Acts 1979, 66th Leg., p. 2275, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 162, ch. 13, Sec. 111, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4945, ch. 884, Sec. 2, eff. Jan. 1, 1984; Acts 1989, 71st Leg., ch. 796, Sec. 27, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 836, Sec. 1.3, eff. Sept. 1, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 43, eff. Sept. 1, 1991; Acts 1999, 76th Leg., ch. 1199, Sec. 2, eff. June 18, 1999. Amended by:

Acts 2015, 84th Leg., R.S., Ch. 465 (S.B. 1), Sec. 3, eff. June 15, 2015.

Acts 2023, 88th Leg., 2nd C.S., Ch. 1 (S.B. 2), Sec. 6.01, eff. July 22, 2023.

Sec. 25.24. APPRAISAL ROLL. The appraisal records, as changed by order of the appraisal review board and approved by that board, constitute the appraisal roll for the district.

Acts 1979, 66th Leg., p. 2276, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 162, ch. 13, Sec. 112, eff. Jan. 1, 1982.

Sec. 25.25. CORRECTION OF APPRAISAL ROLL. (a) Except as provided by Chapters 41 and 42 of this code and by this section, the appraisal roll may not be changed.

(b) The chief appraiser may change the appraisal roll at any time to correct a name or address, a determination of ownership, a description of property, multiple appraisals of a property, an erroneous denial or cancellation of any exemption authorized by Section 11.13 if the applicant or recipient is disabled or is 65 or older or an exemption authorized by Section 11.13(q), 11.131, or 11.22, or a clerical error or other inaccuracy as prescribed by board rule that does not increase the amount of tax liability. Before the 10th day after the end of each calendar quarter, the chief appraiser shall submit to the appraisal review board and to the board of directors of the appraisal district a written report of each change made under this subsection that decreases the tax liability of the owner of the property. The report must include:

- (1) a description of each property; and
- (2) the name of the owner of that property.

(c) The appraisal review board, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll for any of the five preceding years to correct:

- (1) clerical errors that affect a property owner's liability for a tax imposed in that tax year;
- (2) multiple appraisals of a property in that tax year;
- (3) the inclusion of property that does not exist in the form or at the location described in the appraisal roll; or
- (4) an error in which property is shown as owned by a person who did not own the property on January 1 of that tax year.

(c-1) The appraisal review board, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll or related appraisal records for the current tax year and for either of the two preceding tax years to correct an inaccuracy in the appraised value of the owner's

tangible personal property that is the result of an error or omission in a rendition statement or property report filed under Chapter 22 for the applicable tax year. The roll may not be changed under this subsection for any tax year in which:

(1) the property owner failed to timely file the rendition statement or property report in accordance with Section 22.23 and was assessed a penalty under Section 22.28;

(2) the property was the subject of a protest brought by the property owner under Chapter 41, a hearing on the protest was conducted in which the owner offered evidence or argument, and the appraisal review board made a determination of the protest on the merits;

(3) the property was the subject of a previous motion filed by the property owner under this section and the chief appraiser and the owner agreed to the correction, the appraisal review board determined the motion, or the appraisal review board determined that the owner forfeited the right to a final determination of the motion for failing to comply with the prepayment requirements of Section 25.26; or

(4) the appraised value of the property was established as a result of a written agreement between the property owner or the owner's agent and the appraisal district.

(d) At any time prior to the date the taxes become delinquent, a property owner or the chief appraiser may file a motion with the appraisal review board to change the appraisal roll to correct an error that resulted in an incorrect appraised value for the owner's property. However, the error may not be corrected unless it resulted in an appraised value that exceeds by more than:

(1) one-fourth the correct appraised value, in the case of property that qualifies as the owner's residence homestead under Section 11.13; or

(2) one-third the correct appraised value, in the case of property that does not qualify as the owner's residence homestead under Section 11.13.

(d-1) If the appraisal roll is changed under Subsection (d), the property owner must pay to each affected taxing unit a late-correction penalty equal to 10 percent of the amount of taxes

as calculated on the basis of the corrected appraised value. Payment of the late-correction penalty is secured by the lien that attaches to the property under Section 32.01 and is subject to enforced collection under Chapter 33. The roll may not be changed under Subsection (d) if:

(1) the property was the subject of a protest brought by the property owner under Chapter 41, a hearing on the protest was conducted in which the property owner offered evidence or argument, and the appraisal review board made a determination of the protest on the merits; or

(2) the appraised value of the property was established as a result of a written agreement between the property owner or the owner's agent and the appraisal district.

(e) If the chief appraiser and the property owner do not agree to the correction before the 15th day after the date the motion is filed, a party bringing a motion under Subsection (c), (c-1), or (d) is entitled on request to a hearing on and a determination of the motion by the appraisal review board. A party bringing a motion under this section must describe the error or errors that the motion is seeking to correct. If a request for hearing is made on or after January 1 but before September 1, the appraisal review board shall schedule the hearing to be held as soon as practicable but not later than the 90th day after the date the board approves the appraisal records as provided by Section 41.12. If a request for hearing is made on or after September 1 but before January 1 of the following tax year, the appraisal review board shall schedule the hearing to be held as soon as practicable but not later than the 90th day after the date the request for the hearing is made. Not later than 15 days before the date of the hearing, the board shall deliver written notice of the date, time, and place of the hearing to the chief appraiser, the property owner, and the presiding officer of the governing body of each taxing unit in which the property is located. The chief appraiser, the property owner, and each taxing unit are entitled to present evidence and argument at the hearing and to receive written notice of the board's determination of the motion. The property owner is entitled to elect to present the owner's evidence and argument

before, after, or between the cases presented by the chief appraiser and each taxing unit. A property owner who files the motion must comply with the payment requirements of Section 25.26 or forfeit the right to a final determination of the motion.

(f) The chief appraiser shall certify each change made as provided by this section to the assessor for each unit affected by the change within five days after the date the change is entered.

(g) Within 60 days after receiving notice of the appraisal review board's determination of a motion under this section or of a determination of the appraisal review board that the property owner has forfeited the right to a final determination of a motion under this section for failing to comply with the prepayment requirements of Section 25.26, the property owner or the chief appraiser may file suit to compel the board to order a change in the appraisal roll as required by this section. A taxing unit may not be made a party to a suit filed by a property owner or chief appraiser under this subsection.

(g-1) In a suit filed under Subsection (g), if a hearing to review and determine compliance with Section 25.26 is requested, the movant must mail notice of the hearing by certified mail, return receipt requested, to the collector for each taxing unit that imposes taxes on the property not later than the 45th day before the date of the hearing.

(g-2) Regardless of whether the collector for the taxing unit receives a notice under Subsection (g-1), a taxing unit that imposes taxes on the property may intervene in a suit filed under Subsection (g) and participate in the proceedings for the limited purpose of determining whether the property owner has complied with Section 25.26. The taxing unit is entitled to process for witnesses and evidence and to be heard by the court.

(h) The appraisal review board, on the joint motion of the property owner and the chief appraiser filed at any time prior to the date the taxes become delinquent, shall by written order correct an error that resulted in an incorrect appraised value for the owner's property.

(i) A person who acquires property after January 1 of the tax year at issue is entitled to file any motion that this section

authorizes the person who owned the property on January 1 of that year to file, if the deadline for filing the motion has not passed.

(j) If during the pendency of a motion under this section the ownership of property subject to the motion changes, the new owner of the property is entitled to proceed with the motion in the same manner as the property owner who filed the motion.

(k) The chief appraiser shall change the appraisal records and school district appraisal rolls promptly to reflect the detachment and annexation of property among school districts under Subchapter C or G, Chapter 49, Education Code.

(l) A motion may be filed under Subsection (c) regardless of whether, for a tax year to which the motion relates, the owner of the property protested under Chapter 41 an action relating to the value of the property that is the subject of the motion.

(m) The hearing on a motion under Subsection (c), (c-1), or (d) shall be conducted in the manner provided by Subchapter C, Chapter 41.

(n) After a chief appraiser certifies a change under Subsection (b) that corrects multiple appraisals of a property, the liability of a taxing unit for a refund of taxes under Section 26.15(f), and any penalty or interest on those taxes, is limited to taxes paid for the tax year in which the appraisal roll is changed and the four tax years preceding that year.

(o) The failure or refusal of a chief appraiser to change an appraisal roll under Subsection (b) is not:

(1) an action that the appraisal review board is authorized to determine under this section;

(2) an action that may be the subject of a suit to compel filed under Subsection (g);

(3) an action that a property owner is entitled to protest under Section 41.41; or

(4) an action that may be appealed under Chapter 42.

(p) Not later than the 45th day after the date a dispute or error described by Section 72.010(c), Local Government Code, is resolved by an agreement between the taxing units under Section 31.112(c) of this code or by a final order of the supreme court entered under Section 72.010, Local Government Code, the chief

appraiser of each applicable appraisal district shall correct the appraisal roll and other appropriate records as necessary to reflect the agreement or order.

Acts 1979, 66th Leg., p. 2276, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 162, ch. 13, Sec. 113, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 826, Sec. 1, eff. June 15, 1985; Acts 1989, 71st Leg., ch. 796, Sec. 28, eff. Jan. 1, 1990; Acts 1989, 71st Leg., ch. 829, Sec. 1, eff. June 14, 1989; Acts 1991, 72nd Leg., ch. 367, Sec. 2, eff. Jan. 1, 1992; Acts 1991, 72nd Leg., ch. 393, Sec. 2, eff. June 10, 1991; Acts 1993, 73rd Leg., ch. 347, Sec. 4.12, eff. May 31, 1993; Acts 1993, 73rd Leg., ch. 1031, Sec. 2, eff. Sept. 1, 1993; Acts 1995, 74th Leg., ch. 76, Sec. 17.01(48), eff. Sept. 1, 1995; Acts 1997, 75th Leg., ch. 165, Sec. 6.76, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 177, Sec. 1, eff. Sept. 1, 1997; Acts 1997, 75th Leg., ch. 1039, Sec. 26, eff. Jan. 1, 1998; Acts 2001, 77th Leg., ch. 439, Sec. 1, eff. May 28, 2001; Acts 2001, 77th Leg., ch. 1430, Sec. 6, eff. Sept. 1, 2001.

Amended by:

Acts 2005, 79th Leg., Ch. 1126 (H.B. [2491](#)), Sec. 7, eff. September 1, 2005.

Acts 2011, 82nd Leg., R.S., Ch. 103 (S.B. [1341](#)), Sec. 1, eff. May 20, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 445 (S.B. [1404](#)), Sec. 1, eff. June 17, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 660 (S.B. [1441](#)), Sec. 1, eff. September 1, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 771 (H.B. [1887](#)), Sec. 6, eff. September 1, 2011.

Acts 2011, 82nd Leg., R.S., Ch. 793 (H.B. [2220](#)), Sec. 1, eff. June 17, 2011.

Acts 2013, 83rd Leg., R.S., Ch. 161 (S.B. [1093](#)), Sec. 19.002, eff. September 1, 2013.

Acts 2017, 85th Leg., R.S., Ch. 65 (S.B. [945](#)), Sec. 1, eff. May 22, 2017.

Acts 2017, 85th Leg., R.S., Ch. 768 (S.B. [2242](#)), Sec. 2, eff. June 12, 2017.

Acts 2017, 85th Leg., R.S., Ch. 939 (S.B. [1767](#)), Sec. 1, eff.

January 1, 2018.

Acts 2019, 86th Leg., R.S., Ch. 943 (H.B. 3), Sec. 3.091, eff. September 1, 2019.

Acts 2019, 86th Leg., R.S., Ch. 1102 (H.B. 2159), Sec. 1, eff. June 14, 2019.

Acts 2021, 87th Leg., R.S., Ch. 533 (S.B. 63), Sec. 15, eff. September 1, 2021.

Acts 2021, 87th Leg., R.S., Ch. 614 (S.B. 1421), Sec. 1, eff. September 1, 2021.

Sec. 25.26. FORFEITURE OF REMEDY FOR NONPAYMENT OF TAXES.

(a) The pendency of a motion filed under Section 25.25 does not affect the delinquency date for the taxes on the property that is the subject of the motion. However, that delinquency date applies only to the amount of taxes required to be paid under Subsection (b). If the property owner complies with Subsection (b), the delinquency date for any additional amount of taxes due on the property is determined in the manner provided by Section 42.42(c) for the determination of the delinquency date for additional taxes finally determined to be due in an appeal under Chapter 42, and that additional amount is not delinquent before that date.

(b) Except as provided by Subsection (d), a property owner who files a motion under Section 25.25 must pay the amount of taxes due on the portion of the taxable value of the property that is the subject of the motion that is not in dispute before the delinquency date or the property owner forfeits the right to proceed to a final determination of the motion.

(c) A property owner who pays an amount of taxes greater than that required by Subsection (b) does not forfeit the property owner's right to a final determination of the motion by making the payment. If the property owner files a timely motion under Section 25.25, taxes paid on the property are considered paid under protest, even if paid before the motion is filed.

(d) After filing an oath of inability to pay the taxes at issue, a property owner may be excused from the requirement of prepayment of tax as a prerequisite to the determination of a motion if the appraisal review board, after notice and hearing, finds that

such prepayment would constitute an unreasonable restraint on the property owner's right of access to the board. On the motion of a party, the board shall determine compliance with this section in the same manner and by the same procedure as provided by Section [41.4115](#)(d) and may set such terms and conditions on any grant of relief as may be reasonably required by the circumstances.

Added by Acts 2011, 82nd Leg., R.S., Ch. 771 (H.B. [1887](#)), Sec. 7, eff. September 1, 2011.

Added by Acts 2011, 82nd Leg., R.S., Ch. 793 (H.B. [2220](#)), Sec. 2, eff. June 17, 2011.