

PROPERTY TAX BILLS IN THE 2025 TEXAS LEGISLATURE 89th REGULAR SESSION

Last Updated: May 12, 2025

The legislative session has three weeks to go. Today is the last day for House committees to pass House bills. Other important deadlines will come later this week. Below are brief summaries of the bills that we think will be most interesting to appraisal review boards. Of course, we will be happy to assist our clients who have questions about legislation.

We use gold stars to mark the progress of a bill.

- ★ Bill has been reported out of committee in the house in which it was filed.
- ★★ Bill has been passed by the house in which it was filed.
- ★★★ Bill has been reported out of committee in the other house.
- ★★★★ Bill has been passed by both houses.
- ★★★★★ Bill has been signed by the governor and will take effect.

Any bill that does not have at least one star is a longshot, but it isn't dead yet.

Exemptions

H.B. 9 ★★★

Author: Meyer

Amends/Enacts: §11.415, 26.01, 26.04, 26.0401, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code

Status: Passed by in House; substitute passed by Senate Local Government Committee; pending in full Senate

H.J.R. 1 ★★★

Author: Meyer

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Passed by in House; substitute passed by Senate Local Government Committee; pending in full Senate

The exemption for small amounts of bpp would increase from \$2,500 to \$125,000. The increased exemption would apply for 2025 if the voters approve the constitutional amendment. The bill is full of complications because the election wouldn't be held until after taxes had been assessed and billed.

H.B. 2730 ★★★★★

Author: Darby

Amends/Enacts: §11.43 Tax Code

Status: Passed by both houses; sent to governor

An appraisal district could not require a homeowner receiving a homestead exemption for file a new application unless the district had “reason to believe the person no longer qualified for the exemption and the district had attempted to determine whether the person still qualified for the Exemption.” The bill suggests that a district attempting to determine whether a person still qualified could search the DPS’s driver’s license database. The district would have to send the person a notice stating the “specific reason for” requiring a new exemption application.

S.B. 4 ★★ ★

Author: Bettencourt

Amends/Enacts: §§11.13, 25.23, 26.01, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2542, 48.2543, 48.2551, 48.283, 49.004, 49.0043, 49.0121, 49.154, and 49.308 Education Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

S.J.R. 2 ★★ ★

Author: Bettencourt

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Passed by Senate; Passed by House Ways and Means Committee; pending in full House

This proposed constitutional amendment and related bill would raise the general school-tax homestead exemption from \$100,000 to \$140,000. The state would give school districts extra money to compensate them for the lost taxes. If enacted the increased exemption would apply in 2025. But that won’t be known until the November election. So, the assessment process would proceed on two tracks at once, one assuming that the exemption will increase and the other assuming that it will not.

S.B. 23 ★★ ★

Author: Bettencourt

Amends/Enacts: §§11.13, 26.01, 26.04, 26.08, 26.09, 26.15, 31.01, and 31.02 Tax Code; §§46.071, 48.2543, 48.2551, 49.004, 49.0044, 49.0122, 49.154, 49.308 Education Code

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

S.J.R. 85 ★★ ★

Author: Bettencourt

Amends/Enacts: Art VIII, §1-b Texas Constitution

Status: Passed by Senate; passed by House Ways and Means Committee; pending in full House

The school-tax homestead exemption for people who are over 65 or disabled would increase from \$10,000 to \$60,000. The state would provide additional aid to school districts, primarily to help with their debts. The change would depend on an election in November. The 2025 assessment process would be unusually complicated because no one would know for sure before the election whether the voters would approve the increased exemption.

S.B. 467 ★★

Author: Paxton

Amends/Enacts: §11.351 Tax Code

Status: Passed by Senate; pending in House Ways and Means Committee

S.J.R. 84 ★★

Author: Bettencourt

Amends/Enacts: Art VIII, §1-b Texas Constitution

Status: Passed by Senate; pending in House Ways and Means Committee

If a fire completely destroyed a building or other improvement on a homestead property, the owner could receive a temporary exemption for the year in which the fire occurred. The exemption would be prorated based on what time of year the fire occurred. The property owner would have to file an application with the appraisal district within 180 days following the fire. If the district granted the exemption after the tax office had calculated the taxes, the tax office would have to recalculate them.

S.B. 2521 ★★

Author: Bettencourt

Amends/Enacts: §11.43 Tax Code; §193.003 Health and Safety Code

Status: Passed by Senate; referred to House

A local registrar (generally within a county clerk's office) would provide an appraisal district with an abstract of each death certificate filed with the registrar. The registrar would send those abstracts to the appraisal district monthly. The district would check to see whether any properties had ceased to qualify for homestead exemptions as a result of a property owner's death.

Appraisals

H.B. 1244 ★★★★★

Author: Guillen

Amends/Enacts: §§23.54, and 23.541 Tax Code

Status: Passed by both houses; sent to governor

If 1-d-1 land were transferred from one owner to another, the new owner would not need to file a new application if the land continued to be used in "materially the same way" and the agricultural use was overseen or conducted by the same individual(s) who oversaw or conducted that use in the preceding year. If the use continued but it was under the control of a different person, the new owner would need to file a new application, but the filing deadline would be the later of: 1) the delinquency date for the year for which the application was filed; or 2) the first anniversary of the change in ownership.

Appraisal Districts and ARBs

H.B. 148 ★★

Author: Turner

Amends/Enacts: §§5.044 and 6.0302 Tax Code

Status: Passed by House; pending in Senate Local Government Committee

Every appraisal district director would have to complete a training course provided by an accredited institution of higher education. A director would have to complete the course each year before the anniversary of the date on which he/she took office. The bill doesn't say how long the course should be. If, however, an appraisal district is involved in assessing and collecting taxes, its directors would need at least eight hours of training on those topics. Before seeking appointment or election to the board of directors, a person would have to sign a document acknowledging that he/she understood the board's duties.

H.B. 192

Author: Cecil Bell

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0501, 6.052, 6.155, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code

Status: Pending in House Subcommittee on Property Tax Appraisals

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

H.B. 291

Author: Cecil Bell

Amends/Enacts: §§22.61, 22.62, 22.63, 22.64, 22.65, 23.013, and 41.43 Tax Code: §37.10 Penal Code

Status: Pending in House Subcommittee on Property Tax Appraisals

A protesting property owner who had an appraisal of a residential real property could provide a copy to the appraisal district at least fourteen days before the ARB hearing. The appraisal would have to be at least 180 days old and performed by an appraiser certified by the TALCB. If the appraisal supported the property owner's opinion of value, the ARB would have to determine the protest in favor of the property owner and give the owner the value stated in the appraisal.

H.B. 329 ★

Author: Cecil Bell

Amends/Enacts: § 41.43 Tax Code: §37.10 Penal Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

This bill duplicates part of H.B. 291. A protesting property owner who had an appraisal of a residential real property could provide a copy to the appraisal district at least fourteen days before the ARB hearing. The appraisal would have to be at least 180 days old and performed by an appraiser certified by the TALCB. If the appraisal supported the property owner's opinion of value, the ARB would have to determine the protest in favor of the property owner and give the owner the value stated in the appraisal.

H.B. 360 ★

Author: Vasut

Amends/Enacts: §25.25 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

If a homestead sold for a price 10% below its appraisal-roll value or less, the ARB could change that value for the year of the sale and for one of the two preceding years. The property owner or the chief appraiser could file a motion with the ARB requesting the change. The moving party would have to show the ARB that the sales price reflected the home's market value.

H.B. 416

Author: Tepper

Amends/Enacts: §§26.01, 26.04, 26.05, 26.16, 31.01, 41.12, 41.44, and 41. Tax Code

Status: Pending in House Ways and Means Committee

This bill would make some parts of the property-tax calendar a little less hurried. A protesting property owner would have at least 60 days to file his/her protest after the delivery of the notice of appraised value. The ARB would have until August 20 to approve the appraisal records. The ARB would have to schedule its protest hearings within 60 days after approving the appraisal records. An appraisal district would have until August 25 to certify appraisal rolls to taxing units. An appraisal district would have until September 7 to publish the notice about the district's online database.

H.B. 1284

Author: Geren

Amends/Enacts: §§25.25 and 41.01 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

An ARB would have to hear and determine every timely filed protest or motion to correct an appraisal roll and issue an appealable order. The only exception involves a property owner who failed to make a required tax payment. This rule would conflict with other Tax Code provisions that deny hearings to property owners who don't show up for hearings or who have reached settlement agreements with the appraisal district.

H.B. 1533 ★

Author: Button

Amends/Enacts: §§1.07, 1.111, 5.041, 6.35, 6.17, 25.02, 41.45, 41.47, 41.61, 41A.011, 41A.015, and 42.23 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

An appraisal district in a with 120,000 people or more would have to have an Internet website. The district would have to post its appraisal records and update the posting weekly.

Under current law, an appraisal district that receives an electronic designation-of-agent form can request information including the IP address of the computer used to complete the form. This bill would prevent the district from requesting the IP address.

At least one trainer in each comptroller's ARB training course would have to be a taxpayer representative. That taxpayer representative would have to be a Texas resident and be a lawyer with at least five years of experience. The lawyer could not have ever represented or worked for an appraisal district, an ARB or a taxing unit. Nor could he/she have ever served as an appraisal district director or as an ARB member. The comptroller could make an exception if he/she couldn't find someone satisfying all those requirements.

Current law requires a property owner who wants a telephone hearing or a videoconference hearing to notify the ARB at least 10 days in advance. This bill would shorten that period to five days for a property owner not represented by an agent. An owner with an agent would still have to make the request 10 days before the hearing. An ARB that dismissed a hearing on jurisdictional grounds would have to notify the property owner and state the grounds for its determination. An ARB considering issuing a subpoena would have to notify the parties at least 15 days before the good-cause hearing.

H.B. 1745 ★

Author: Keith Bell

Amends/Enacts: §§41.45 and 41.461 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

If a protest were filed after March 1 but before July 1, an ARB would have to schedule a hearing no later than October 1. If a protest were filed at any other time of year, the ARB would have to schedule a hearing within 90 days. The information that an appraisal district must provide to a protesting property owner before the ARB hearing would include “a brief summary of the reason for changing the value of the owner's property from the value of the property for the preceding tax year, if the value was changed.”

H.B. 1952

Author: Kerwin

Amends/Enacts: §§6.03 and 6.0301 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

In a county with fewer than 75,000 people, the appraisal district's board of directors would consist of three elected directors and two directors selected by the taxing units. If the county TAC were not otherwise selected as a director, he/she would serve as a non-voting sixth director. In a more populous county, the board would consist of five elected directors, three directors appointed by the taxing units, and the county TAC.

H.B. 2432

Author: Guillen

Amends/Enacts: §§1.111, 5.07, 11.161, 11.24, 11.43, 11.4392, 22.28, 22.30, 23.51, 23.52, 23.527, 25.25, 25.255, 26.09, 41.07, 41.45, 41.47, 41.67, 42.01, 42.21, 42.23, 42.232, 42.26, 42.41, 42.43, and 42.02 Tax Code; §81.024 Government Code

Status: Pending in House Ways and Means Committee

A property owner could appoint different agents to represent the same property in different years.

A property owner with a property receiving a historic-site exemption could protest the appraised value of the structure or archeological site and the appraised value of the land separately. The owner could protest the allocation of value between the structure or archeological site and the land.

A protesting property owner could not be denied a hearing before the ARB if the property owner and the chief appraiser were both present in person.

A property owner could submit evidence electronically at any point before or during a hearing. This would apparently override the comptroller's rules that allow an ARB to decide for itself whether to allow electronic evidence.

An ARB would have to use the comptroller's forms for its orders.

An appraisal district that corrected an appraisal-roll value as a result of an ARB order or an appeal would have to, "correct the roll to show the exact dollar amount of the new appraised value."

H.B. 2550

Author: Cook

Amends/Enacts: §5.044 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

The comptroller would create a mandatory training course for appraisal districts' directors. The course would be at least ten hours long. A director would have to complete the course once, not every year or every term.

H.B. 3524 ★

Author: Capriglione

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

In the context of a hearing on an unequal-appraisal protest, an appraisal district could not present and an ARB could not consider evidence relating to the market value of the property.

H.B. 2787

Author: Turner

Amends/Enacts: §§5.044 and 6.0302 Tax Code

Status: Pending in House Ways and Means Committee

The comptroller would create a mandatory training course for appraisal districts' directors. This bill is virtually identical to H.B. 148 Discussed above.

H.B. 3375

Author: Metcalf

Amends/Enacts: §6.032 Tax Code; §252.005 Election Code

Status: Pending in House Subcommittee on Property Tax Appraisals

Someone who wanted to run for a seat as an elected director on an appraisal district's board of directors would file his/her application with the county clerk or, for counties having the position, the county elections administrator.

H.B. 3575 ★

Author: Noble

Amends/Enacts: §6.032 Tax Code; §252.005 Election Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

Someone who wanted to run for a seat as an elected director on an appraisal district's board of directors would file his/her application with the county elections administrator if the county had such an officer. Otherwise, the candidate would file the application with the county clerk. The same would be true for the candidate's appointment of a campaign treasurer.

H.B. 3851 ★

Author: Canales

Amends/Enacts: §661.925 Government Code; §180.0095 Local Government Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

A state or local-government employee would get a day off from work for purposes of protesting his/her appraisal.

H.B. 3944

Author: Bumgarner

Amends/Enacts: §6.035 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

A person who held an elective office (other than an elected seat on an appraisal district's board of directors) could not be an elected or appointed director of an appraisal district.

H.B. 4013

Author: Plesa

Amends/Enacts: §6.0301

Status: Pending in House Subcommittee on Property Tax Appraisals

In a county with 75,000 or more people, the appraisal district's board of directors would include four members appointed by taxing units and four members elected from single-member districts. The county TAC would also be a director. The board of directors would determine the boundaries for the four districts.

H.B. 4217

Author: Vasut

Amends/Enacts: §§1.12, 5.044, 5.12, 5.13, 6.03, 6.0301, 6.031, 6.032, 6.033, 6.034, 6.037, 6.04, 6.051, 6.052, 6.06, 6.061, 6.063, 6.10, 6.15, 6.41, 6.412, 6.42, 23.23, 23.231, and 42.26 Tax Code; §403.302 Government Code

Status: Pending in House Subcommittee on Property Tax Appraisals

In every county, the appraisal district's board of directors would consist of nine elected voting members, two elected from each county commissioner's precinct and one elected countywide. They would serve two-year terms. Directors could receive compensation of up to \$100 per month if voters approved. The county TAC would be a nonvoting director. The comptroller would create a mandatory training course for appraisal districts' directors.

The board of directors would appoint the ARB members and select the ARB's officers. Only people who owned real property in a county could serve on the ARB in that county. A member would have to have at least five years of experience in finance, real; estate, or business. There would be no term limits for ARB members.

H.B. 4324

Author: Cook

Amends/Enacts: §5.102 Tax Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

"To the extent practicable," the comptroller would avoid doing a value study of a school district in the same year that he did a MAP review of its appraisal district.

H.B. 4326

Author: Noble

Amends/Enacts: §§48.255 Education Code; §§316.092 and 316.093 Government Code

Status: Pending in House Appropriations Committee

H.J.R. 183

Author: Noble

Amends/Enacts: Art. III, §49-g and Art. VII, §3-a Texas Constitution

Status: Pending in House Appropriations Committee

This proposed constitutional amendment and related bill would create a property tax reduction fund. After each fiscal biennium, the comptroller would transfer to the fund one-half of any unencumbered positive balance of general revenue that exists on the last day of the preceding biennium. The money would go to school districts, but their state compression percentage would be reduced accordingly.

H.B. 4399

Author: Phelan

Amends/Enacts: §25.25 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

If a homestead sold for a price 10% below its appraisal-roll value or less, the ARB could change that value for the year of the sale and for one of the two preceding years. The property owner or the chief appraiser could file a motion with the ARB requesting the change. The moving party would have to show the ARB that the sales price reflected the home's market value.

H.B. 4715

Author: Hopper

Amends/Enacts: §6.01 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

In order to maximize property owners' confusion, this bill would prohibit an appraisal district from using the name of its home county in its own name. A district could use only the code number assigned to it by the comptroller. For example, a property owner in Lubbock would receive notices not from the Lubbock Central Appraisal District but from "Appraisal District 152."

H.B. 4744 ★

Author: Geren

Amends/Enacts: §6.05 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

An appraisal district's board of directors drawing up a reappraisal plan would have to do so according to the requirements of §23.01.

H.B. 4809 ★

Author: Meyer

Amends/Enacts: §11.24, 41.41 Tax Code

Status: Passed by House Subcommittee on Property Tax Appraisals; pending in full House

This bill concerns properties that qualify for exemptions as historic sites under §11.24. The owner of such a property could protest the appraisal district's determination of: 1) the appraised value of a structure or archaeological site; 2) the appraised value of the land necessary to access the structure or site; and 3) the allocation of the appraised value between the structure or site and the land.

H.B. 5048

Author: Turner

Amends/Enacts: §§5.044 and, 6.0302 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

The comptroller would create a mandatory training course for appraisal districts' directors. The course would be at least four hours long. This bill is virtually identical to H.B. 148 discussed above.

H.B. 5055

Author: Turner

Amends/Enacts: §§5.044, 6.0302, 6.05, 11.35, 23.23, 23.231, and 25.18 Tax Code

Status: Pending in House Subcommittee on Property Tax Appraisals

This bill combines ideas from other bills filed by Rep. Turner. The comptroller would create a mandatory training course for appraisal districts' directors.

H.B. 5229

Author: Bumgarner

Amends/Enacts: §5.102 Tax Code; §1151.204 Occupations Code

Status: Pending in House Ways and Means Committee

If an appraisal district failed its MAP review and then failed to implement the comptroller's recommendations, it would be the comptroller, not the TDLR, that would take remedial action against the district. But the comptroller would notify the TDLR, which could take action against the chief appraiser.

H.B. 5527

Author: Buckley

Amends/Enacts: §§6.03, 6.0301, 6.0302, 6.033, 6.036, 6.052, 6.41, 6.42, and 6.425 Tax Code

Status: Pending in House Subcommittee on Property tax Appraisals

All appraisal district directors in all counties would be appointed by the taxing units. There would be no more elected directors. In every county, the local administrative district judge would be responsible for appointing members and officers of the ARB.

H.B. 5578

Author: Darby

Amends/Enacts: §6.062 Tax Code

Status: Pending in House Subcommittee on Property tax Appraisals

In addition to publishing a notice about the board of directors' hearing on the appraisal district's budget, the district would also have to provide additional notices of the hearing. A notice would have to appear on the home page of the district's website (or on the county's website if the district didn't have one). It would also have to be posted on the district's social media page (or on the county's social media page if the district didn't have one). If the district decided to change the

location of the budget hearing after having published the notice, it would have to publish a corrected notice at least five days before the hearing. In a county with fewer than 20,000 people, the district would have the option of publishing the notice solely in an online newspaper having general circulation in the county.

S.B. 973 ★★ ★

Author: Eckhardt

Amends/Enacts: §25.027 Tax Code

Status: Passed by Senate; passed by House Subcommittee on Property Tax Appraisals; pending in full House

Current law limits the kinds of images of residential property that an appraisal district can post on the Internet. This bill would loosen the restrictions and allow an appraisal district to post: 1) an aerial photo depicting more than one separately owned building; 2) a street level photograph of only the exterior of a building; or (3) a field record or overhead sketch of the property that depicts only the outline of one or more buildings, the general landscape features of the property, and/or the dimensions of or distances between the buildings and features.

S.B. 974 ★★ ★

Author: Eckhardt

Amends/Enacts: §6.412 Tax Code

Status: Passed by Senate; Passed by House Subcommittee on Property Tax Appraisals; pending in full House

A teacher in a public school would be eligible to serve on an ARB.

S.B. 1163 ★

Author: Hughes

Amends/Enacts: §41.45 Tax Code

Status: Passed by Senate Local Government Committee; pending in full Senate

Under current law a property who is not represented by an agent is entitled to one postponement of an ARB hearing just for the asking. This bill would extend that entitlement to agents. The bill also states that good cause for a postponement would include a claim "that the property owner or the owner's agent was unable to attend the scheduled hearing because the owner or agent was appearing before a different panel of the same appraisal review board at the time of the scheduled hearing."

S.B. 2063 ★

Author: Parker

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Passed by Senate Local Government Committee; pending in full Senate

In the context of a hearing solely on an unequal-appraisal protest, an appraisal district could not present and an ARB could not consider evidence relating to the market value of the property. This bill is virtually identical to H.B. 3524.

S.B. 2073 ★★ ★

Author: Zaffirini

Amends/Enacts: §6.051 Tax Code

Status: Passed by Senate; passed by House Subcommittee on Property Tax Appraisals; pending in full House

This bill would make it clear that an appraisal district can finance its acquisition or construction of an office. The proposed acquisition or construction would still require the agreement of three-fourths of the voting taxing units served by the appraisal district. But if a unit failed to act timely on the matter, its inaction would be taken as a vote for the proposal.

S.B. 2452 ★★

Author: Hancock

Amends/Enacts: §6.05 Tax Code

Status: Passed by Senate; referred to the House

The Tax Code has long prohibited an appraisal district from paying its chief appraiser to increase values. This bill would make it clear that no part of a chief appraiser's compensation could be directly or indirectly linked to the expectation of an increase in values.

S.B. 2553

Author: West

Amends/Enacts: §§11.24 and 41.41 Tax Code

Status: Pending in Senate Local Government Committee

This bill concerns properties that qualify for exemptions as historic sites under §11.24. The owner of such a property could protest the appraisal district's determination of: 1) the appraised value of a structure or archaeological site; 2) the appraised value of the land necessary to access the structure or site; and 3) the allocation of the appraised value between the structure or site and the land. The bill is virtually identical to H.B. 4809 discussed above.

Appeals

H.B. 3307 ★★★

Author: Noble

Amends/Enacts: §41A.061 Tax Code

Status: Passed by House; passed by Senate Local Government Committee; pending in full Senate

This bill concerns the continuing-education requirement for arbitrators. An arbitrator could satisfy that requirement with courses approved for continuing legal education.

S.B. 472 ★★

Author: Sparks

Amends/Enacts: §§42.02, 42.21, and 42.23 Tax Code

Status: Passed by Senate; pending in House Subcommittee on Property Tax Appraisals

This bill would completely eliminate an appraisal district's right to file a lawsuit appealing an adverse ARB order. It is virtually identical to H.B. 3403 discussed above.

S.B. 2063 ★

Author: Parker

Amends/Enacts: §§41.43 and 42.26 Tax Code

Status: Passed by Senate Local Government Committee; pending in full Senate

In the context of a court appeal solely about an unequal-appraisal claim, an appraisal district could not present and a court not consider evidence relating to the market value of the property. This bill is also discussed under the heading, *Appraisal Districts and ARBs*.