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# Creating a pilot program in Atascosa County for appealing ARB orders

HB 994 by Guillen (Flores)

## Digest

HB 994 would have established a pilot program allowing property owners in Atascosa County to bring certain appeals of an appraisal review board (ARB) order to a justice court rather than to district court or to binding arbitration. An appeal could have been brought to a justice court if it related to a claim of excessive appraisal of property qualifying as a residence homestead with an appraised value of \$500,000 or less. The bill would have expired September 1, 2025.

## Governor's reason for veto

“The Tax Code permits homeowners to protest the appraised value of their property to an Appraisal Review Board and, if they are not satisfied with the Board's ruling, to appeal that ruling to district court or binding arbitration. House Bill 994 would have created an exception to this process for just one county, allowing homeowners in Atascosa County whose homes are valued at \$500,000 or less to appeal to a justice of the peace, rather than to a district court or arbitration. The Legislature has not identified a reason to treat the residents of one county so differently, and to depart from uniform procedures for property tax appraisal and protest.”

## Response

**Rep. Ryan Guillen**, the bill's author, could not be reached for comment on the veto.

**Sen. Peter Flores**, the Senate sponsor, had no comment on the veto.

## Notes

The HRO analysis of [HB 994](#) appeared in Part Two of the April 23 *Daily Floor Report*.

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