

# TABLE OF CONTENTS

---

## Volume 21

### PART I. TAXATION OF PROPERTY

#### CHAPTER 1. BASICS

- Sec.**
1. Laws Governing
  2. Terminology
  3. Fundamental Principles
  4. All Property Taxable—Constitutional Requirement
  5. Exceptions
  6. Applicable Law
  7. Property Tax Code
  8. Construction
  9. Property Tax Definitions
  10. City Fiscal Year
  11. Effect of Weekend or Holiday
  12. Delivery of Notice
  13. Timeliness of Action by Mail
  14. Availability of Forms
  15. Rolls in Electronic Data-Processing Records
  16. Fiduciary
  17. Agent
  18. Median Level of Appraisal
  19. Appraisers for Taxing Units Prohibited

#### CHAPTER 2. COMPTROLLER

41. State Comptroller
42. Annual Report of District Operations
43. Ratio Studies
44. Technical Advisory Committee
45. Noncompliance by Appraisal District
46. Performance Audit
47. Public Access
48. Inspection

#### CHAPTER 3. AGENTS

61. Registration of Property Tax Consultants
62. Certificate of Registration
63. Enforcement

## **TABLE OF CONTENTS**

### **CHAPTER 4. APPRAISAL DISTRICTS**

<b>Sec.</b>	
71.	Establishment
72.	Boundaries
73.	Boundaries of Taxing Unit
74.	Board of Directors
75.	Changes in Board Membership or Selection
76.	Recall
77.	Staggered Terms
78.	Restrictions on Officers
79.	Business Dealings
80.	Conservation and Reclamation Districts
81.	Organization, Meetings, and Compensation
82.	Ownership or Lease of Real Property
83.	Budget and Financing
84.	Changes in Method of Financing
85.	Publication of Budget
86.	Financial Audit
87.	Designation of District Depository
88.	Competitive Bidding Requirement
89.	Disapproval of Board Actions
90.	Appraisal Office
91.	District Records
92.	Chief Appraiser
93.	Taxpayer Liaison Officer
94.	Agricultural Appraisal Advisory Board
95.	Texas Legislative Council

### **CHAPTER 5. ASSESSORS AND COLLECTORS**

111.	Assessor and Collector for the County
112.	Assessor and Collector for Other Taxing Units
113.	Duties
114.	Contracts for Assessment and Collection
115.	Election to Consolidate Assessing and Collection Functions
116.	Compensation for Assessment and Collection
117.	Bonds for State and County Taxes
118.	Bonds for Other Taxes
119.	Attorneys Representing Taxing Units

### **CHAPTER 6. APPRAISAL REVIEW BOARD**

131.	Appraisal Review Board
132.	Auxiliary Board Members
133.	Restrictions on Eligibility of Board Members
134.	Interest in Certain Contracts Prohibited
135.	Organization, Meetings, and Compensation
136.	Personnel

## **TABLE OF CONTENTS**

### **PART II. EXEMPTIONS**

#### **CHAPTER 7. FEDERAL LAW**

<b>Sec.</b>	
151.	Fundamental Principles
152.	Equal Protection
153.	Due Process
154.	Procedural Due Process
155.	Substantive Due Process
156.	Financial Institutions
157.	Obligations of the Federal Government
158.	Imports and Exports
159.	Interstate Commerce—In General
160.	Interstate Commerce—Goods
161.	Interstate Commerce—Instrumentalities
162.	Interstate Commerce—Instrumentalities—Capital
163.	Interstate Commerce—Instrumentalities—Equipment—Generally
164.	Interstate Commerce—Instrumentalities—Equipment—Railroad Cars
165.	Interstate Commerce—Instrumentalities—Equipment—Barges
166.	Interstate Commerce—Instrumentalities—Equipment—Airplanes
167.	Interstate Commerce—Instrumentalities—Equipment—Interstate Pipelines
168.	Housing
169.	Impairment of Contracts
170.	Miscellaneous
171.	Summary
172.	Practical Aspects

#### **CHAPTER 8. ABSOLUTE EXEMPTIONS**

191.	Fundamental Principles
192.	Rule of Strict Construction
193.	Rule of Presumed Validity
194.	Applicable Law
195.	Real Property
196.	Tangible Personal Property
197.	Intangible Personal Property
198.	Public Ownership or Use—Generally
199.	Public Ownership or Use—Municipally Owned
200.	Public Ownership or Use—Public Property Used for Public Pur- poses
201.	Public Ownership or Use—Property of Counties, Cities and Towns
202.	Public Ownership or Use—Property Devoted Exclusively to the Use and Benefit of the Public
203.	Public Ownership or Use—Title
204.	Public Ownership or Use—Location
205.	Personal Property Homestead
206.	Tangible Personal Property Not Producing Income
207.	Family Supplies
208.	Farm Products
209.	Implements of Husbandry

## **TABLE OF CONTENTS**

<b>Sec.</b>	
210.	Cemeteries
211.	Charities—In General
212.	Charities—Clubs
213.	Charities—Fraternal Organizations
214.	Charities—Historical Sites
215.	Charities—Homes
216.	Charities—Hospitals
217.	Water Supply Property
218.	Youth Spiritual, Mental, and Physical Development Associations
219.	Religious Organizations
220.	Schools
221.	Disabled Veterans
222.	Local Option—Cultural, Historical, and Natural History
223.	Marine Cargo Containers
224.	Freeport Goods
225.	Solar and Wind Powered Energy Devices
226.	Offshore Drilling Equipment Not in Use
227.	Reinvestment Zones
228.	Dredge Disposal Site
229.	Railroads
230.	Artificial Situs
231.	Pollution Control
232.	Water Conservation Initiative
233.	Income Symbiosis

## **CHAPTER 9. HOMESTEADS**

251.	Residence Homesteads
252.	Homestead Tables
253.	County Tax Gap
254.	School Tax Exemption by Constitution
255.	School Tax Exemption by Tax Code
256.	All Tax Units—Aged or Disabled
257.	All Tax Units—All Homesteads

## **CHAPTER 10. ADMINISTRATION OF EXEMPTIONS**

281.	Applicable Law
282.	Date of Qualification
283.	Notice to Taxpayers
284.	Application for Exemption
285.	Manufactured Home
286.	Cotton in Warehouses
287.	Late Applications
288.	Assets
289.	Action on Application
290.	Compilation of Partial Exemptions
291.	Mail Survey of Residence Homesteads

## **TABLE OF CONTENTS**

### **CHAPTER 11. SITUS**

<b>Sec.</b>	
311.	Fundamental Principles
312.	Constitutional Provisions
313.	Applicable Law
314.	Real Property
315.	Situs of Personal Property
316.	Mobilia Rule
317.	Property Location or Acquired Situs
318.	Owner's Location or Domicile
319.	Legislative Situs
320.	Goods, Wares, Ores and Merchandise
321.	Interstate Allocation
322.	Vessels and Watercraft
323.	Railroad Rolling Stock
324.	Aircraft
325.	Federal Law
326.	Change of Situs
327.	Place of Tax
328.	Split Situs
329.	Inventories
330.	Unit Valuation
331.	Allocation of Situs
332.	Artificial Situs
333.	Legal Situs
334.	List Changed
335.	Rendition Required
336.	Proof in Situs Cases
337.	Subdivision 1-3 Property
338.	Subdivision 4 Property
339.	Summary

### **CHAPTER 12. RENDITIONS**

361.	Fundamental Principles
362.	Duty
363.	Major Categories
364.	Exemption Termination
365.	Decreased Value
366.	Bailee, Lessee or Other Possessor
367.	Rendition by Railroad
368.	Rendition by Bank
369.	Inspection of Property
370.	Publicizing Requirements
371.	Method for Requiring
372.	Filing Date
373.	Comptroller's Forms
374.	Place of Filing
375.	Description of Property
376.	Signature
377.	Confidential Information

## TABLE OF CONTENTS

<b>Sec.</b>	
378.	Estoppel—In General
379.	Estoppel—Ownership
380.	Estoppel—Description
381.	Estoppel—Value
382.	Failure to Render
383.	Civil Remedies
384.	Report by Political Subdivision

## CHAPTER 13. VALUE

411.	Fundamental Principles
412.	Market Value
413.	Cost Method
414.	Income Method
415.	Market Data Method
416.	Appraised Value
417.	Assessed value
418.	Taxable value
419.	Ratios
420.	Natural Disasters
421.	Taking
422.	Tax Date
423.	Unit Valuation
424.	Inventories
425.	Taxable Leaseholds
426.	Environmental Response
427.	Subtraction
428.	Insurance Company
429.	Savings and Loan Association
430.	Mineral Interest Not Being Produced
431.	Oil and Gas Interest
432.	Property Owned by a Nonprofit Homeowners' Organization for the Benefit of Its Members
433.	Property Occupied by Stockholders of Corporation Incorporated Under Cooperative Association Act
434.	Waiver
435.	Housing
436.	Government Restriction
437.	Homestead Tax Value
438.	Furniture, Fixtures, and Equipment
439.	Administrative Oversight
440.	Arbitrary Valuation.
441.	Discriminatory Valuation.
442.	Grossly Excessive Valuation.
443.	Summary

## CHAPTER 14. AGRICULTURAL LAND

461.	Constitutional Authority
462.	Designated Land

## **TABLE OF CONTENTS**

<b>Sec.</b>	
463.	Owner's Application
464.	Action on Application.
465.	Rollback Tax
466.	Open-Space Land
467.	Owner's Application
468.	Action on Application
469.	Rollback Tax
470.	Alien Ownership.

### **CHAPTER 15. TIMBER LAND**

491.	Appraisal of Timber Land
492.	Definitions
493.	Qualification for Productivity Appraisal
494.	Appraisal of Qualified Timber Land
495.	Capitalization Rate
496.	Application
497.	Change of Use of Land
498.	Land Ineligible for Appraisal as Timber Land
499.	Minimum Appraisal of Timber Land
500.	Action on Applications

### **CHAPTER 16. RESTRICTED LAND**

521.	Recreational, Park and Scenic Land
522.	Voluntary Restrictions.
523.	Appraisal of Restricted Land.
524.	Application.
525.	Action on Application.
526.	Additional Taxation for Preceding Years.
527.	Penalty for Violating Deed Restriction.
528.	Airports

### **CHAPTER 17. SUPPLEMENTAL EXEMPTIONS**

541.	Fundamental Principles
542.	Natural Beauty, History or Topography
543.	Wildlife Habitat
544.	Streamside

### **CHAPTER 18. SCHOOL SYSTEM**

561.	Fundamental Principles
562.	State Constitution
563.	Efficient School System
564.	General Diffusion of Knowledge
565.	Summary and Conclusion

## **TABLE OF CONTENTS**

### **CHAPTER 19. LOCAL APPRAISAL—ASSESSMENT**

<b>Sec.</b>	
571.	Fundamental Principles
572.	Applicable Law
573.	Nature of Office
574.	Preparation of Appraisal Records
575.	Contracts—Property Usually Listed
576.	Information
577.	Form and Content of Appraisal Records
578.	Owner's Name and Address
579.	Description
580.	Personal Property
581.	Real Property
582.	Informal Descriptions
583.	In Solido Descriptions
584.	Acres or Lots
585.	Tax Lien
586.	Describing Too Much
587.	Value
588.	Separate Estates or Interests
589.	Life Estates
590.	Freehold Estates
591.	Property Encumbered by a Possessory or Security Interest
592.	Leasehold and Other Possessory Interests in Exempt Property
593.	Improvements
594.	Condominiums and Planned Unit Developments
595.	Standing Timber
596.	Undivided Interests
597.	Mineral Interests
598.	Exempt Property Subject to Contract of Sale
599.	Stock in Banking Corporation
600.	Bank Personal Property Subject to Lease
601.	Property Losing Exemption During Tax Year
602.	Property Overlapping Taxing Unit Boundaries
603.	Periodic Reappraisal
604.	Notice of Appraised Value
605.	Waiver of Notice
606.	Inspection of Appraisal Records by Property Owner
607.	Access by Taxing Units
608.	Omitted Property
609.	Submission for Review and Protest
610.	Supplemental Appraisal Records
611.	Appraisal Roll
612.	Correction of Appraisal Roll

### **CHAPTER 20. ASSESSMENT AND LEVY**

651.	Introduction
652.	Submission of Rolls to Taxing Units
653.	Definitions
654.	Assessment Ratios Prohibited



## **TABLE OF CONTENTS**

<b>Sec.</b>	
655.	State Assessment Ratio
656.	Levy
657.	Tax Rates
658.	Submission of Roll to Governing Body
659.	Tax Rate of Unit Imposing Additional Sales and Use Tax
660.	Special Tax Rates
661.	Tax Rate Adoption
662.	Notice, Hearing, and Vote on Tax Increase
663.	Election to Repeal Increase
664.	Election to Ratify School Taxes
665.	Election to Limit Dedication of School Funds to Junior College
666.	Calculation of Tax
667.	Exemption Proration
668.	Acquisition Proration
669.	New Taxing Units
670.	Consolidation of Taxing Units
671.	Annexation of Property During Tax Year
672.	Correction of Tax Roll
673.	Invalid Assessments

## **PART IV. COLLECTIONS AND DELINQUENCY**

### **CHAPTER 21. COLLECTIONS**

691.	Fundamental Principles
692.	Tax Bills
693.	Delinquency Date
694.	Split Payment
695.	Installment Payment
696.	Discounts
697.	Medium of Payment
698.	Tender
699.	Certain Payments Accepted
700.	Conditional Payments
701.	Escrow Accounts
702.	Receipts
703.	Certificates
704.	Collector's Reports and Remittances
705.	Reduction or Cancellation
706.	Refunds of Overpayments or Erroneous Payments
707.	Interest on Refunds

### **CHAPTER 22. TAX LIENS AND PERSONAL LIABILITY**

731.	Generally
732.	Tax Lien on Manufactured Home
733.	Restrictions on a Mineral Interest Tax Lien
734.	Restrictions on a Personal Property Tax Lien
735.	Lien Priorities
736.	Transfer of Tax Lien

## TABLE OF CONTENTS

### **Sec.**

737. Personal Liability for Tax

### **CHAPTER 23. DELINQUENCY—IN GENERAL**

- 801. Penalties and Interest
- 802. Waiver of Penalties and Interest
- 803. Installment Payment of Delinquent Taxes
- 804. Delinquent Tax Roll
- 805. Notice of Delinquency
- 806. Limitation on Collection of Taxes
- 807. Deferred Collection From the Elderly
- 808. Deferred Collection of Taxes on Appreciating Residence homestead
- 809. Additional Penalty for Collection Costs

### **CHAPTER 24. SEIZURE OF PERSONAL PROPERTY**

- 821. Fundamental Principles
- 822. Prior Law
- 823. Property Subject to Seizure
- 824. Institution of Seizure
- 825. Hearing
- 826. Tax Warrant
- 827. Bond for Payment of Taxes
- 828. Notice of Tax Sale

### **CHAPTER 25. DELINQUENT TAX SUITS**

- 841. Fundamental Principles
- 842. Prior Law
- 843. Suit to Collect Delinquent Tax
- 844. Taxes Included in Foreclosure Suit
- 845. Petition
- 846. Joinder of Other Taxing Units
- 847. Citation
- 848. Pleading and Answering to Claims Filed
- 849. Defenses—In General
- 850. Defenses—Nonownership
- 851. Defenses—Exemption
- 852. Defenses—Payment
- 853. Defenses—Tender
- 854. Defenses—Value
- 855. Defenses—Limitations
- 856. Defenses—Counterclaim or Setoff
- 857. Defenses—Failure to Give Notice
- 858. Partition of Real Property
- 859. Tax Records as Evidence
- 860. Judgment—In General
- 861. Judgment—Summary Judgment
- 862. Judgment—Personal Judgment
- 863. Judgment—Lien Foreclosure

## **TABLE OF CONTENTS**

<b>Sec.</b>	
864.	Judgment—Nonsuit and Dismissal
865.	Recovery of Costs and Expenses
866.	Liability of Taxing Unit for Costs
867.	Adjudged Value
868.	Writ of Possession
869.	Judgment for Current Taxes
870.	Order of Sale
871.	Limitations on Actions Relating to Property Sold for Taxes
872.	Effect of Judgment on Accrual of Penalties and Interest
873.	Vacation of Judgment
874.	Bill of Discovery
875.	Masters
876.	Seizure of Real Property

## **Volume 21A**

### **PART IV. COLLECTIONS AND DELINQUENCY—CONTINUED**

#### **CHAPTER 26. TAX SALES**

901.	Sale of Property
902.	Distribution of Proceeds
903.	Disposition of Excess Proceeds
904.	Claims for Excess Proceeds
905.	Resale by Taxing Unit
906.	Distribution of Proceeds of Resale
907.	Subrogation of Purchaser at Void Sale
908.	Challenge to Validity of Tax Sale

#### **CHAPTER 27. REDEMPTION**

931.	Right of Redemption
932.	Evidence of Title to Redeem Real Property
933.	Distribution of Redemption Proceeds

### **PART V. EQUALIZATION AND ADMINISTRATIVE REMEDIES**

#### **CHAPTER 28. DUE PROCESS AND PRIOR LAW**

951.	Fundamental Principles
952.	Prior Law—Taxing Units
953.	Notice—In General
954.	Notice—Public Notice
955.	Notice—Raise in Value
956.	Notice—Waiver
957.	Notice—Back Assessments
958.	Notice—By Whom
959.	Protest
960.	Hearing—In General
961.	Hearing—Procedure
962.	Hearing—Unrendered Property

## **TABLE OF CONTENTS**

<b>Sec.</b>	
963.	Hearing—Rendered Property
964.	Hearing—Evidence
965.	Hearing—Evidence—Burden of Proof
966.	Hearing—Evidence—Board Members' Knowledge
967.	Hearing—Evidence—Subpoena
968.	Hearing—Evidence—Experts
969.	Hearing—Agreement or Announcement
970.	Open Meetings
971.	Valuation
972.	Approval, Certification and Filing
973.	Compensation
974.	Civil Actions

### **CHAPTER 29. REVIEW OF APPRAISAL RECORDS**

1091.	Code Provisions Generally
1092.	Applicable Law
1093.	Scope of Review
1094.	Action by Board
1095.	Challenge by Taxing Unit
1096.	Challenge Petition
1097.	Hearing on Challenge
1098.	Notice of Challenge Hearing
1099.	Determination of Challenge
1100.	Correction of Records on Order of Board
1101.	Clerical Errors
1102.	Correction of Records on Recommendation of Chief Appraiser
1103.	Notice to Property Owner of Change in Records
1104.	Waiver of Notice
1105.	Completion of Review by Board

### **CHAPTER 30. TAXPAYER PROTESTS**

1121.	Protest Procedures
1122.	Right of Protest
1123.	Protest of Failure to Give Notice
1124.	Grantees and Lessees
1125.	Protest of Situs
1126.	Protest of Inequality of Appraisal
1127.	Notice of Protest
1128.	Waiver of Notice
1129.	Hearing on Protest
1130.	Notice of Protest Hearing
1131.	Waiver of Notice
1132.	Determination of Protest

### **CHAPTER 31. HEARINGS**

1141.	Administrative Provisions Generally
1142.	Issuance of Subpoena

## **TABLE OF CONTENTS**

### **Sec.**

- 1143. Service and Enforcement of Subpoena
- 1144. Compensation for Subpoenaed Witness
- 1145. Inspection of Tax Records
- 1146. Request for State Assistance
- 1147. Hearing Procedure
- 1148. Evidence
- 1149. Record of Proceedings
- 1150. Conflict of Interest
- 1151. Public Notice of Protest and Appeal Procedures

## **PART VI. JUDICIAL REVIEW**

### **CHAPTER 32. APPEALS**

- 1161. Scope of Part VI
- 1162. Right of Appeal by Property Owner
- 1163. Right of Appeal by Chief Appraiser
- 1164. Right of Appeal by Taxing Unit
- 1165. Comptroller as Party
- 1166. Notice of Appeal
- 1167. Waiver
- 1168. Costs of Appeal
- 1169. Forfeiture of Remedy
- 1170. Remedies Exclusive

### **CHAPTER 33. REVIEW BY DISTRICT COURT**

- 1181. Review Generally
- 1182. Venue and Petition
- 1183. Defendant's Answer
- 1184. Arbitration
- 1185. Scope of Review
- 1186. Action by Court
- 1187. Remedy for Excessive Appraisal
- 1188. Remedy for Unequal Appraisal
- 1189. Appeal of District Court Judgment
- 1190. Attorney's Fees
- 1191. Nature of Remedy

### **CHAPTER 34. POST-APPEAL ADMINISTRATIVE PROCEDURES**

- 1201. Correction of Records
- 1202. Corrected Tax Bills
- 1203. Refund

### **CHAPTER 35. SUIT AGAINST APPRAISAL DISTRICT**

- 1241. Authority to Bring Suit
- 1242. Venue
- 1243. Action by Court

## **TABLE OF CONTENTS**

### **Sec.**

1244. Suit to Compel Compliance With Deadlines

## **PART VII. TAXPAYER SUITS**

### **CHAPTER 36. MANDAMUS**

- 1261. Fundamental Principles
- 1262. Applicable Law
- 1263. Necessity for Filing
- 1264. Plaintiffs
- 1265. Defendants—In General
- 1266. Defendants—Appraisers, Assessors and Collectors
- 1267. Defendants—School Superintendent
- 1268. Defendants—Mayors and City Managers
- 1269. Defendants—Appraisal Review Boards
- 1270. Defendants—City Councils
- 1271. Defendants—School Boards of Trustees
- 1272. Appraisal District
- 1273. State of Texas
- 1274. Defendants—Officers of Private Corporations
- 1275. Pleadings and Proof—In General
- 1276. Appeal From Board Order
- 1277. Pleadings and Proof—Clean Hands
- 1278. Pleadings and Proof—Rendition
- 1279. Pleadings and Proof—Estoppel by Rendition
- 1280. Pleadings and Proof—Tender
- 1281. Pleadings and Proof—Exhaust Remedy
- 1282. Pleadings and Proof—Inspect Records
- 1283. Pleadings and Proof—Illegal Plan—In General
- 1284. Pleadings and Proof—Illegal Plan—Omitted Property
- 1285. Pleadings and Proof—Illegal Plan—Undervaluations
- 1286. Pleadings and Proof—Private Interest
- 1287. Pleadings and Proof—Bondholders
- 1288. Pleadings and Proof—Substantial Injury
- 1289. Pleadings and Proof—Overvaluations
- 1290. Pleadings and Proof—Exemptions
- 1291. Pleadings and Proof—Agricultural Designation
- 1292. Pleadings and Proof—Master in Chancery
- 1293. Admissions
- 1294. Actions After Effective Date of Code

### **CHAPTER 37. DECLARATORY JUDGMENT**

- 1321. Fundamental Principles
- 1322. Applicable Law
- 1323. Premature Filing
- 1324. Exempt Property
- 1325. Invalid Assessments
- 1326. Invalid Levy
- 1327. Bond—Issuance

## TABLE OF CONTENTS

### Sec.

- 1328. Estoppel by Rendition
- 1329. Actions After Effective Date of Code
- 1330. Attorney's Fees

## CHAPTER 38. INJUNCTION

- 1351. Fundamental Principles
- 1352. Applicable Law
- 1353. Necessity for Filing
- 1354. Plaintiffs
- 1355. Defendants—In General
- 1356. Defendants—Chief Appraisers
- 1357. Defendants—Tax Assessors and Collectors
- 1358. Defendants—School Superintendents
- 1359. Defendants—Mayors and City Managers
- 1360. Defendants—Appraisal Review Boards
- 1361. Defendants—City Councils
- 1362. Defendants—School Boards of Trustees
- 1363. Defendants—Board of Directors
- 1364. Defendants—Appraisal District
- 1365. Defendants—State of Texas
- 1366. Pleadings and Proof—In General
- 1367. Pleadings and Proof—Temporary Injunction
- 1368. Pleadings and Proof—Federal Court
- 1369. Pleadings and Proof—Multiplicity of Suits
- 1370. Pleadings and Proof—Injury
- 1371. Pleadings and Proof—Tender
- 1372. Pleadings and Proof—Clean Hands
- 1373. Pleadings and Proof—Board Action
- 1374. Pleadings and Proof—Exhaust Administrative Remedies
- 1375. Pleadings and Proof—Adequate Remedy at Law
- 1376. Pleadings and Proof—Inspect Records
- 1377. Pleadings and Proof—Illegal Plan
- 1378. Pleadings and Proof—Illegal Plan—Omitted Property
- 1379. Pleadings and Proof—Illegal Plan—Undervaluations
- 1380. Pleadings and Proof—Grossly Excessive Valuation
- 1381. Pleadings and Proof—Arbitrary Valuation
- 1382. Pleadings and Proof—Discriminatory Valuation
- 1383. Pleadings and Proof—Substantial Injury
- 1384. Pleadings and Proof—Exempt Property
- 1385. Pleadings and Proof—Seizure and Sale
- 1386. Rate Computation
- 1387. Rate Adoption
- 1388. Rollback Election
- 1389. Invalid Statute
- 1390. Defendants' Pleadings and Proof
- 1391. Judgment

## CHAPTER 39. REFUND OF TAXES PAID

- 1411. Fundamental Principles

## TABLE OF CONTENTS

<b>Sec.</b>	
1412.	Applicable Law
1413.	Voluntary Payment
1414.	Illegal Tax
1415.	Time for Bringing Suit—Limitations
1416.	Waiver of Refund

## APPENDICES

<b>App.</b>	
A.	Texas Constitution (Excerpts)
B.	Railroad Rolling Stock Opinions
C.	Attorney General Opinions
D.	Interpretive Commentaries On Constitution Article VIII, Taxation And Revenue (Vernon's Ann. Texas Constitution)
E.	Early General Laws
F.	Tax Provisions In Early Special Law Charters

	<b>Page</b>
<b>Table of Statutes</b> .....	633
<b>Table of Rules and Regulations</b> .....	657
<b>Table of Cases</b> .....	659
<b>Index</b> .....	685