

A BILL TO BE ENTITLED

1 AN ACT
2 relating to a requirement that an appraisal review board rely on an
3 appraisal of residential real property prepared by an appraiser and
4 submitted to the board by the property owner to determine a protest
5 regarding the value of the property.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Section 41.43, Tax Code, is amended by amending
8 Subsections (a) and (a-2) and adding Subsection (a-6) to read as
9 follows:

10 (a) Except as provided by Subsections (a-1), (a-3), (a-6),
11 and (d), in a protest authorized by Section 41.41(a)(1) or (2), the
12 appraisal district has the burden of establishing the value of the
13 property by a preponderance of the evidence presented at the
14 hearing. If the appraisal district fails to meet that standard, the
15 protest shall be determined in favor of the property owner.

16 (a-2) To be valid, an appraisal filed under Subsection (a-1)
17 or (a-6) must be attested to before an officer authorized to
18 administer oaths and include:

19 (1) the name and business address of the certified
20 appraiser;

21 (2) a description of the property that was the subject
22 of the appraisal;

23 (3) a statement that the appraised or market value of
24 the property:

1 (A) was, as applicable, the appraised or market
2 value of the property as of January 1 of the current tax year; and

3 (B) was determined using a method of appraisal
4 authorized or required by Chapter 23; and

5 (4) a statement that the appraisal was performed in
6 accordance with the Uniform Standards of Professional Appraisal
7 Practice.

8 (a-6) Notwithstanding Subsection (a-1), if in the protest
9 relating to a parcel of residential real property the property
10 owner files with the appraisal review board and, not later than the
11 14th day before the date of the first day of the hearing, delivers
12 to the chief appraiser a copy of an appraisal of the property
13 performed not later than the 180th day before the date of the first
14 day of the hearing by an appraiser certified under Chapter 1103,
15 Occupations Code, that supports the appraised or market value of
16 the property asserted by the property owner, the appraisal review
17 board shall:

18 (1) determine the protest in favor of the property
19 owner; and

20 (2) issue an order changing the property's appraised
21 or market value in the appraisal records to the value determined by
22 the appraisal of the property filed by the property owner.

23 SECTION 2. Section 37.10(c)(4), Penal Code, is amended to
24 read as follows:

25 (4) An offense under this section is a Class B
26 misdemeanor if it is shown on the trial of the offense that the
27 governmental record is a written appraisal filed with an appraisal

1 review board under Section 41.43(a-1) or (a-6), Tax Code, that was
2 performed by a person who had a contingency interest in the outcome
3 of the appraisal review board hearing.

4 SECTION 3. The changes in law made by this Act apply only to
5 a protest under Chapter 41, Tax Code, for which a notice of protest
6 is filed on or after the effective date of this Act.

7 SECTION 4. This Act takes effect on the 91st day after the
8 last day of the legislative session.