

AN ACT

relating to the burden of proof in certain ad valorem tax appeals.

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

SECTION 1. Section 42.23, Tax Code, is amended by adding Subsection (i) to read as follows:

(i) This subsection applies only to an appeal under this chapter of an order of an appraisal review board determining a protest under Subchapter C, Chapter 41, or a motion under Section 25.25, involving an increase in the appraised value of property under the circumstances described by Section 23.01(e) or 41.43(a-3). The appraisal district has the burden of establishing the appraised value of the property subject to the appeal by clear and convincing evidence if the appraised value of the property for the preceding tax year was determined under this chapter at a trial on the merits.

SECTION 2. The change in law made by this Act applies only to an appeal filed under Chapter 42, Tax Code, on or after the effective date of this Act.

SECTION 3. This Act takes effect September 1, 2023.

---

President of the Senate

---

Speaker of the House

I certify that H.B. No. 2488 was passed by the House on April 28, 2023, by the following vote: Yeas 145, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2488 on May 25, 2023, by the following vote: Yeas 141, Nays 0, 3 present, not voting.

---

Chief Clerk of the House

I certify that H.B. No. 2488 was passed by the Senate, with amendments, on May 23, 2023, by the following vote: Yeas 30, Nays 1.

---

Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

---

Governor