

1-1 By: Geren, et al. (Senate Sponsor - Alvarado) H.B. No. 2488
 1-2 (In the Senate - Received from the House May 1, 2023;
 1-3 May 1, 2023, read first time and referred to Committee on Local
 1-4 Government; May 21, 2023, reported adversely, with favorable
 1-5 Committee Substitute by the following vote: Yeas 6, Nays 1;
 1-6 May 21, 2023, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11		X		
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17			X	

1-18 COMMITTEE SUBSTITUTE FOR H.B. No. 2488 By: Gutierrez

1-19 A BILL TO BE ENTITLED
 1-20 AN ACT

1-21 relating to the burden of proof in certain ad valorem tax appeals.
 1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 1-23 SECTION 1. Section 42.23, Tax Code, is amended by adding
 1-24 Subsection (i) to read as follows:
 1-25 (i) This subsection applies only to an appeal under this
 1-26 chapter of an order of an appraisal review board determining a
 1-27 protest under Subchapter C, Chapter 41, or a motion under Section
 1-28 25.25, involving an increase in the appraised value of property
 1-29 under the circumstances described by Section 23.01(e) or
 1-30 41.43(a-3). The appraisal district has the burden of establishing
 1-31 the appraised value of the property subject to the appeal by clear
 1-32 and convincing evidence if the appraised value of the property for
 1-33 the preceding tax year was determined under this chapter at a trial
 1-34 held on the merits.
 1-35 SECTION 2. The change in law made by this Act applies only
 1-36 to an appeal filed under Chapter 42, Tax Code, on or after the
 1-37 effective date of this Act.
 1-38 SECTION 3. This Act takes effect September 1, 2023.

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