

By: LaMantia

S.B. No. 2005

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the form of an appraisal review board order determining
3 a protest.

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

5 SECTION 1. Section 5.07, Tax Code, is amended by adding
6 Subsection (k) to read as follows:

7 (k) The comptroller shall prescribe the form that an
8 appraisal review board shall use to make a determination required
9 to be made by written order under this title. The form must require
10 an appraisal review board to include for the property subject to the
11 order the property owner's name, the property's identification
12 number, the property's legal description and physical address, and
13 any other information the comptroller determines necessary. The
14 comptroller shall post the form on the comptroller's Internet
15 website.

16 SECTION 2. Section 25.25, Tax Code, is amended by adding
17 Subsection (q) to read as follows:

18 (q) An appraisal review board shall issue a written order
19 under this section using the form prescribed by the comptroller
20 under Section 5.07(k).

21 SECTION 3. Section 41.07(a), Tax Code, is amended to read as
22 follows:

23 (a) The appraisal review board shall determine each
24 challenge and make its decision by written order using the form

1 prescribed by the comptroller under Section 5.07(k).

2 SECTION 4. Section 41.47(a), Tax Code, is amended to read as
3 follows:

4 (a) The appraisal review board hearing a protest shall
5 determine the protest and make its decision by written order using
6 the form prescribed by the comptroller under Section 5.07(k).

7 SECTION 5. The comptroller of public accounts shall
8 prescribe and post on the comptroller's Internet website the form
9 required by Section 5.07(k), Tax Code, as added by this Act, not
10 later than the effective date of this Act.

11 SECTION 6. The changes in law made by this Act apply only to
12 an appraisal review board order issued on or after the effective
13 date of this Act. An appraisal review board order issued before the
14 effective date of this Act is governed by the law in effect on the
15 date the order was issued, and the former law is continued in effect
16 for that purpose.

17 SECTION 7. This Act takes effect January 1, 2024.