

Amend HB 1082 as follows:

Strike SECTION 2 on page 1, line 33 and insert the following:

SECTION 2. Section 41.43, Tax Code, is amended as follows:

(a) In a protest authorized by Section 41.41(a)(1) or (2) [~~41.41(1) or (2)~~], the appraisal district has the burden of establishing the value of the property by a preponderance of the evidence presented at the hearing. If the appraisal district fails to meet that standard, the protest shall be determined in favor of the property owner.

(b) A protest on the ground of unequal appraisal of property shall be determined in favor of the protesting party unless the appraisal district establishes that the appraisal ratio of the property is not greater than the median level of appraisal of:

(1) a reasonable and representative sample of other properties in the appraisal district;

(2) a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind or character as, the property subject to the protest; or

(3) a reasonable number of comparable properties appropriately adjusted.

(c) For purposes of subsection (b), a protesting party may establish that the appraised value of the property is greater than the median appraised value of a reasonable number of comparable properties appropriately adjusted. This subsection does not limit the methods or evidence that may be used by a protesting party under this section.

(d) [~~(c)~~] For purposes of this section, evidence includes the data, schedules, formulas, or other information used to establish the matter at issue.