

By: Haggerty

H.B. No. 890

A BILL TO BE ENTITLED

AN ACT

relating to the correction of an ad valorem tax appraisal roll.

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

SECTION 1. Section 25.25(c), Tax Code, is amended to read as follows:

(c) The appraisal review board, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll for any of the five preceding years to correct:

(1) clerical errors that affect a property owner's liability for a tax imposed in that tax year;

(2) multiple appraisals of a property in that tax year; ~~or~~

(3) the inclusion of all or part of a property that does not exist in the form or at the situs or location described in the appraisal roll; or

(4) an error in the identification of the property owner.

SECTION 2. The changes in law made by this Act apply only to a motion to correct an appraisal roll filed on or after the effective date of this Act. A motion filed before the effective date of this Act is governed by the law as it existed immediately before the effective date of this Act, and that law is continued in effect for that purpose.

1 SECTION 3. This Act takes effect September 1, 2003.