

By: Haggerty

H.B. No. 893

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the correction of an appraisal roll, a tax roll, and
3 other appropriate records following the final determination of an
4 ad valorem tax appeal.

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

6 SECTION 1. Section 42.41, Tax Code, is amended to read as
7 follows:

8 Sec. 42.41. CORRECTION OF ROLLS. (a) Not later than the
9 45th day after the date an appeal is finally determined, the [The]
10 chief appraiser shall:

11 (1) correct the appraisal roll and other appropriate
12 records as necessary to reflect the final determination of the [an]
13 appeal; and

14 (2) certify the change to the assessor for each
15 affected taxing unit.

16 (b) The [, and the] assessor for each affected taxing unit
17 shall correct the tax roll and other appropriate records for which
18 the assessor [he] is responsible.

19 (c) A chief appraiser is irrebutably presumed to have
20 complied with Subsection (a)(2).

21 SECTION 2. The changes in law made by this Act apply only to
22 the correction of an appraisal roll, a tax roll, and other
23 appropriate records to reflect an appeal that is finally determined
24 on or after the effective date of this Act. The correction of an

1 appraisal roll, a tax roll, and other appropriate records to
2 reflect an appeal that is finally determined before the effective
3 date of this Act is governed by the law as it existed immediately
4 before the effective date of this Act, and that law is continued in
5 effect for that purpose.

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