

AN ACT

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

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

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

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

(1) correct the appraisal roll and other appropriate records as necessary to reflect the final determination of the ~~an~~ appeal; and

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

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

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

SECTION 2. The changes in law made by this Act apply only to the correction of an appraisal roll, a tax roll, and other appropriate records to reflect an appeal that is finally determined 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.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 893 was passed by the House on May 9, 2003, by a non-record vote.

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Chief Clerk of the House

I certify that H.B. No. 893 was passed by the Senate on May 28, 2003, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor