

1-1 By: Haggerty (Senate Sponsor - Brimer) H.B. No. 893
1-2 (In the Senate - Received from the House May 12, 2003;
1-3 May 13, 2003, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 21, 2003, reported favorably by
1-5 the following vote: Yeas 4, Nays 0; May 21, 2003, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the correction of an appraisal roll, a tax roll, and
1-9 other appropriate records following the final determination of an
1-10 ad valorem tax appeal.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 42.41, Tax Code, is amended to read as
1-13 follows:

1-14 Sec. 42.41. CORRECTION OF ROLLS. (a) Not later than the
1-15 45th day after the date an appeal is finally determined, the [The]
1-16 chief appraiser shall:

1-17 (1) correct the appraisal roll and other appropriate
1-18 records as necessary to reflect the final determination of the [an]
1-19 appeal; and

1-20 (2) certify the change to the assessor for each
1-21 affected taxing unit.

1-22 (b) The [~~, and the~~] assessor for each affected taxing unit
1-23 shall correct the tax roll and other appropriate records for which
1-24 the assessor [he] is responsible.

1-25 (c) A chief appraiser is irrebutably presumed to have
1-26 complied with Subsection (a)(2).

1-27 SECTION 2. The changes in law made by this Act apply only to
1-28 the correction of an appraisal roll, a tax roll, and other
1-29 appropriate records to reflect an appeal that is finally determined
1-30 on or after the effective date of this Act. The correction of an
1-31 appraisal roll, a tax roll, and other appropriate records to
1-32 reflect an appeal that is finally determined before the effective
1-33 date of this Act is governed by the law as it existed immediately
1-34 before the effective date of this Act, and that law is continued in
1-35 effect for that purpose.

1-36 SECTION 3. This Act takes effect September 1, 2003.

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