

AN ACT

relating to the weight accorded in a taxpayer protest hearing to the determination by a certified appraiser of appraised value of real property.

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

SECTION 1. Section 41.43, Tax Code, is amended by amending Subsection (a) and adding Subsections (a-1) and (a-2) to read as follows:

(a) Except as provided by Subsections (a-1) and [Subsection] (d), in a protest authorized by Section 41.41(a)(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.

(a-1) If in the protest relating to a property with a market or appraised value of \$1 million or less as determined by the appraisal district the property owner files with the appraisal review board and, not later than the 14th day before the date of the first day of the hearing, delivers to the chief appraiser a copy of an appraisal of the property performed not later than the 180th day before the date of the first day of the hearing by an appraiser certified under Chapter 1103, Occupations Code, that supports the appraised or market value of the property asserted by the property

1 owner, the appraisal district has the burden of establishing the
2 value of the property by clear and convincing evidence presented at
3 the hearing. If the appraisal district fails to meet that standard,
4 the protest shall be determined in favor of the property owner.

5 (a-2) To be valid, an appraisal filed under Subsection (a-1)
6 must be attested to before an officer authorized to administer
7 oaths and include:

8 (1) the name and business address of the certified
9 appraiser;

10 (2) a description of the property that was the subject
11 of the appraisal;

12 (3) a statement that the appraised or market value of
13 the property:

14 (A) was, as applicable, the appraised or market
15 value of the property as of January 1 of the current tax year; and

16 (B) was determined using a method of appraisal
17 authorized or required by Chapter 23; and

18 (4) a statement that the appraisal was performed in
19 accordance with the Uniform Standards of Professional Appraisal
20 Practice.

21 SECTION 2. Section 37.10(c), Penal Code, is amended to read
22 as follows:

23 (c)(1) Except as provided by Subdivisions (2), ~~and~~ (3),
24 and (4) and by Subsection (d), an offense under this section is a
25 Class A misdemeanor unless the actor's intent is to defraud or harm
26 another, in which event the offense is a state jail felony.

27 (2) An offense under this section is a felony of the

1 third degree if it is shown on the trial of the offense that the
2 governmental record was a public school record, report, or
3 assessment instrument required under Chapter 39, Education Code, or
4 was a license, certificate, permit, seal, title, letter of patent,
5 or similar document issued by government, by another state, or by
6 the United States, unless the actor's intent is to defraud or harm
7 another, in which event the offense is a felony of the second
8 degree.

9 (3) An offense under this section is a Class C
10 misdemeanor if it is shown on the trial of the offense that the
11 governmental record is a governmental record that is required for
12 enrollment of a student in a school district and was used by the
13 actor to establish the residency of the student.

14 (4) An offense under this section is a Class B
15 misdemeanor if it is shown on the trial of the offense that the
16 governmental record is a written appraisal filed with an appraisal
17 review board under Section 41.43(a-1), Tax Code, that was performed
18 by a person who had a contingency interest in the outcome of the
19 appraisal review board hearing.

20 SECTION 3. (a) The change in law made by Section 1 of this
21 Act applies only to a protest filed with the appraisal review board
22 on or after the effective date of this Act. A protest filed with the
23 appraisal review board before the effective date of this Act is
24 covered by the law in effect at the time the protest was filed and
25 the former law is continued in effect for that purpose.

26 (b) The change in law made by Section 2 of this Act applies
27 only to an offense committed on or after the effective date of this

1 Act. An offense committed before the effective date of this Act is
2 governed by the law in effect at the time the offense was committed,
3 and the former law is continued in effect for that purpose. For the
4 purposes of this subsection, an offense was committed before the
5 effective date of this Act if any element of the offense occurred
6 before that date.

7 SECTION 4. This Act takes effect September 1, 2007.

President of the Senate

Speaker of the House

I certify that H.B. No. 3024 was passed by the House on May 9, 2007, by the following vote: Yeas 144, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 3024 was passed by the Senate on May 23, 2007, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor