

By: Frost

H.B. No. 3024

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the weight accorded in a taxpayer protest hearing to the
3 determination by a certified appraiser of appraised value of real
4 property.

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

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

9 (a) Except as provided by Subsections [~~Subsection~~
10 (a-1) and (d)], in a protest authorized by Section 41.41(a)(1) or
11 (2), the appraisal district has the burden of establishing the
12 value of the property by a preponderance of the evidence presented
13 at the hearing. If the appraisal district fails to meet that
14 standard, the protest shall be determined in favor of the property
15 owner.

16 (a-1) If in the protest the property owner files with the
17 appraisal review board and, not later than the 14th day before the
18 date of the first day of the hearing, delivers to the chief
19 appraiser a copy of an appraisal of the property performed not later
20 than the 180th day before the date of the first day of the hearing by
21 an appraiser certified under Chapter 1103, Occupations Code, that
22 supports the appraised or market value of the property asserted by
23 the property owner, the appraisal district has the burden of
24 establishing the value of the property by clear and convincing

1 evidence presented at the hearing. If the appraisal district fails
2 to meet that standard, the protest shall be determined in favor of
3 the property owner.

4 (a-2) To be valid, an appraisal filed under Subsection (a-1)
5 must be attested to before an officer authorized to administer
6 oaths and include the name and business address of the certified
7 appraiser and a description of the property that was the subject of
8 the appraisal.

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

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

15 (2) An offense under this section is a felony of the
16 third degree if it is shown on the trial of the offense that the
17 governmental record was a public school record, report, or
18 assessment instrument required under Chapter 39, Education Code, or
19 was a license, certificate, permit, seal, title, letter of patent,
20 or similar document issued by government, by another state, or by
21 the United States, unless the actor's intent is to defraud or harm
22 another, in which event the offense is a felony of the second
23 degree.

24 (3) An offense under this section is a Class C
25 misdemeanor if it is shown on the trial of the offense that the
26 governmental record is a governmental record that is required for
27 enrollment of a student in a school district and was used by the

1 actor to establish the residency of the student.

2 (4) An offense under this section is a Class B
3 misdemeanor if it is shown on the trial of the offense that the
4 governmental record is a written appraisal filed with an appraisal
5 review board under Section 41.42(a-1), Tax Code.

6 SECTION 3. (a) The change in law made by Section 1 of this
7 Act applies only to a protest filed with the appraisal review board
8 on or after the effective date of this Act. A protest filed with the
9 appraisal review board before the effective date of this Act is
10 covered by the law in effect at the time the protest was filed and
11 the former law is continued in effect for that purpose.

12 (b) The change in law made by Section 2 of this Act applies
13 only to an offense committed on or after the effective date of this
14 Act. An offense committed before the effective date of this Act is
15 governed by the law in effect at the time the offense was committed,
16 and the former law is continued in effect for that purpose. For the
17 purposes of this subsection, an offense was committed before the
18 effective date of this Act if any element of the offense occurred
19 before that date.

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