

1-1 By: Frost (Senate Sponsor - Eltife) H.B. No. 3024  
1-2 (In the Senate - Received from the House May 10, 2007;  
1-3 May 14, 2007, read first time and referred to Committee on  
1-4 Intergovernmental Relations; May 18, 2007, reported favorably by  
1-5 the following vote: Yeas 3, Nays 0; May 18, 2007, sent to  
1-6 printer.)

1-7 A BILL TO BE ENTITLED  
1-8 AN ACT

1-9 relating to the weight accorded in a taxpayer protest hearing to the  
1-10 determination by a certified appraiser of appraised value of real  
1-11 property.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 41.43, Tax Code, is amended by amending  
1-14 Subsection (a) and adding Subsections (a-1) and (a-2) to read as  
1-15 follows:

1-16 (a) Except as provided by Subsections (a-1) and  
1-17 ~~[Subsection]~~ (d), in a protest authorized by Section 41.41(a)(1) or  
1-18 (2), the appraisal district has the burden of establishing the  
1-19 value of the property by a preponderance of the evidence presented  
1-20 at the hearing. If the appraisal district fails to meet that  
1-21 standard, the protest shall be determined in favor of the property  
1-22 owner.

1-23 (a-1) If in the protest relating to a property with a market  
1-24 or appraised value of \$1 million or less as determined by the  
1-25 appraisal district the property owner files with the appraisal  
1-26 review board and, not later than the 14th day before the date of the  
1-27 first day of the hearing, delivers to the chief appraiser a copy of  
1-28 an appraisal of the property performed not later than the 180th day  
1-29 before the date of the first day of the hearing by an appraiser  
1-30 certified under Chapter 1103, Occupations Code, that supports the  
1-31 appraised or market value of the property asserted by the property  
1-32 owner, the appraisal district has the burden of establishing the  
1-33 value of the property by clear and convincing evidence presented at  
1-34 the hearing. If the appraisal district fails to meet that standard,  
1-35 the protest shall be determined in favor of the property owner.

1-36 (a-2) To be valid, an appraisal filed under Subsection (a-1)  
1-37 must be attested to before an officer authorized to administer  
1-38 oaths and include:

1-39 (1) the name and business address of the certified  
1-40 appraiser;

1-41 (2) a description of the property that was the subject  
1-42 of the appraisal;

1-43 (3) a statement that the appraised or market value of  
1-44 the property:

1-45 (A) was, as applicable, the appraised or market  
1-46 value of the property as of January 1 of the current tax year; and

1-47 (B) was determined using a method of appraisal  
1-48 authorized or required by Chapter 23; and

1-49 (4) a statement that the appraisal was performed in  
1-50 accordance with the Uniform Standards of Professional Appraisal  
1-51 Practice.

1-52 SECTION 2. Section 37.10(c), Penal Code, is amended to read  
1-53 as follows:

1-54 (c)(1) Except as provided by Subdivisions (2), ~~and~~ (3),  
1-55 and (4) and by Subsection (d), an offense under this section is a  
1-56 Class A misdemeanor unless the actor's intent is to defraud or harm  
1-57 another, in which event the offense is a state jail felony.

1-58 (2) An offense under this section is a felony of the  
1-59 third degree if it is shown on the trial of the offense that the  
1-60 governmental record was a public school record, report, or  
1-61 assessment instrument required under Chapter 39, Education Code, or  
1-62 was a license, certificate, permit, seal, title, letter of patent,  
1-63 or similar document issued by government, by another state, or by  
1-64 the United States, unless the actor's intent is to defraud or harm

2-1 another, in which event the offense is a felony of the second  
2-2 degree.

2-3 (3) An offense under this section is a Class C  
2-4 misdemeanor if it is shown on the trial of the offense that the  
2-5 governmental record is a governmental record that is required for  
2-6 enrollment of a student in a school district and was used by the  
2-7 actor to establish the residency of the student.

2-8 (4) An offense under this section is a Class B  
2-9 misdemeanor if it is shown on the trial of the offense that the  
2-10 governmental record is a written appraisal filed with an appraisal  
2-11 review board under Section 41.43(a-1), Tax Code, that was performed  
2-12 by a person who had a contingency interest in the outcome of the  
2-13 appraisal review board hearing.

2-14 SECTION 3. (a) The change in law made by Section 1 of this  
2-15 Act applies only to a protest filed with the appraisal review board  
2-16 on or after the effective date of this Act. A protest filed with the  
2-17 appraisal review board before the effective date of this Act is  
2-18 covered by the law in effect at the time the protest was filed and  
2-19 the former law is continued in effect for that purpose.

2-20 (b) The change in law made by Section 2 of this Act applies  
2-21 only to an offense committed on or after the effective date of this  
2-22 Act. An offense committed before the effective date of this Act is  
2-23 governed by the law in effect at the time the offense was committed,  
2-24 and the former law is continued in effect for that purpose. For the  
2-25 purposes of this subsection, an offense was committed before the  
2-26 effective date of this Act if any element of the offense occurred  
2-27 before that date.

2-28 SECTION 4. This Act takes effect September 1, 2007.

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