

By: Ellis

S.B. No. 1441

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the correction of an ad valorem tax appraisal roll.

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

4 SECTION 1. Subsection (c), Section 25.25, Tax Code, is
5 amended to read as follows:

6 (c) The appraisal review board, on motion of the chief
7 appraiser or of a property owner, may direct by written order
8 changes in the appraisal roll for any of the five preceding years to
9 correct:

10 (1) clerical errors that affect a property owner's
11 liability for a tax imposed in that tax year;

12 (2) multiple appraisals of a property in that tax
13 year; ~~or~~

14 (3) the inclusion of property that does not exist in
15 the form or at the location described in the appraisal roll; or

16 (4) an error in which property is shown as owned by a
17 person who did not own the property on January 1 of that tax year.

18 SECTION 2. The changes in law made by this Act apply only to
19 a motion to correct an appraisal roll filed on or after the
20 effective date of this Act. A motion to correct an appraisal roll
21 filed before the effective date of this Act is governed by the law
22 in effect on the date the motion was filed, and the former law is
23 continued in effect for that purpose.

24 SECTION 3. This Act takes effect September 1, 2011.