

1-1 By: Ellis S.B. No. 1441
1-2 (In the Senate - Filed March 10, 2011; March 22, 2011, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; May 6, 2011, reported favorably by the following vote:
1-5 Yeas 3, Nays 0; May 6, 2011, sent to printer.)

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

1-8 relating to the correction of an ad valorem tax appraisal roll.

1-9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-10 SECTION 1. Subsection (c), Section 25.25, Tax Code, is
1-11 amended to read as follows:

1-12 (c) The appraisal review board, on motion of the chief
1-13 appraiser or of a property owner, may direct by written order
1-14 changes in the appraisal roll for any of the five preceding years to
1-15 correct:

1-16 (1) clerical errors that affect a property owner's
1-17 liability for a tax imposed in that tax year;

1-18 (2) multiple appraisals of a property in that tax
1-19 year; [~~or~~]

1-20 (3) the inclusion of property that does not exist in
1-21 the form or at the location described in the appraisal roll; or

1-22 (4) an error in which property is shown as owned by a
1-23 person who did not own the property on January 1 of that tax year.

1-24 SECTION 2. The changes in law made by this Act apply only to
1-25 a motion to correct an appraisal roll filed on or after the
1-26 effective date of this Act. A motion to correct an appraisal roll
1-27 filed before the effective date of this Act is governed by the law
1-28 in effect on the date the motion was filed, and the former law is
1-29 continued in effect for that purpose.

1-30 SECTION 3. This Act takes effect September 1, 2011.

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