

By: Parker

H.B. No. 2288

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

(2) multiple appraisals of a property in that tax year;

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

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

(5) the inclusion of property on the appraisal roll or in the appraisal records that was not located wholly or partly in the appraisal district in that tax year.

SECTION 2. The changes in law made by this Act apply only to a motion to correct an appraisal roll filed on or after the effective date of this Act. A motion to correct an appraisal roll filed before the effective date of this Act is governed by the law

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1 in effect on the date the motion was filed, and the former law is
2 continued in effect for that purpose.

3 SECTION 3. This Act takes effect September 1, 2015.