

By: Raymond

H.B. No. 3162

A BILL TO BE ENTITLED

AN ACT

Relating to the correction of appraisal records.

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

SECTION 1. Section 25.25, Tax Code, is amended by adding new Subsection (d-1) to read as follows:

(d-1) The appraisal review board, on motion of the chief appraiser or of a property owner, may change the appraisal roll or appraisal records for the current tax year and any of the two preceding tax years to correct any error or other inaccuracy in the appraised value of tangible personal property.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2015.