

By: Watson

S.B. No. 281

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the information required to be included in an affidavit  
3 submitted by a property owner who elects to offer evidence or  
4 argument by affidavit in an appraisal review board hearing on  
5 certain protests.

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

7 SECTION 1. Section 41.45, Tax Code, is amended by adding  
8 Subsection (j-1) to read as follows:

9 (j-1) Notwithstanding Subsections (i) and (j), a property  
10 owner who submits an affidavit under Subsection (b) in a protest  
11 brought under Section 41.41(a)(1) or (2) must:

12 (1) state in the affidavit the property owner's  
13 opinion of the appraised or market value, as applicable, of the  
14 property that is the subject of the protest; and

15 (2) attach evidence to the affidavit that supports the  
16 statement provided under Subdivision (1).

17 SECTION 2. The change in law made by this Act applies only  
18 to an affidavit submitted by a property owner to an appraisal review  
19 board under Section 41.45(b), Tax Code, on or after the effective  
20 date of this Act. An affidavit submitted before the effective date  
21 of this Act is governed by the law in effect immediately before the  
22 effective date of this Act, and that law is continued in effect for  
23 that purpose.

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