

Amend **HB 165** (house committee printing) by adding the following appropriately numbered SECTION to the bill and renumbering subsequent SECTIONS of the bill accordingly:

SECTION ____ . Section 42.23, Tax Code, is amended by adding Subsection (j) to read as follows:

(j) In an appeal under Section 42.25 or 42.26, the appraisal district has the burden of establishing the value of the property by a preponderance of the evidence presented at the trial. If the appraisal district fails to meet the burden of proof required by this subsection, the court shall determine the appeal in favor of the property owner.