

## **BILL ANALYSIS**

H.B. 192  
By: King, Phil  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Concerned parties contend that after a taxpayer successfully appeals or protests the appraised value of the taxpayer's property in one year, the appraisal district can increase the value of the property in the following tax year without providing sufficient evidence of the justification for such an increase. In order to provide more transparency and confidence in our property tax system, H.B. 191 seeks to ensure that such an increase is supported by clear and convincing evidence.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 192 amends the Tax Code to change from substantial to clear and convincing the evidentiary standard by which a chief appraiser's decision to increase the appraised value of property in the tax year following the year in which the appraised value of the property is lowered as a result of a protest or appeal must be reasonably supported when all of the reliable and probative evidence in the record is considered as a whole. The bill applies only to the appraisal of property for a tax year beginning on or after the bill's effective date.

### **EFFECTIVE DATE**

January 1, 2018.