

By: King of Parker, Guillen, Flynn, Morrison,
Clardy

H.B. No. 192

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of the chief appraiser of an appraisal
3 district to increase the appraised value of property in the tax year
4 following the year in which the appraised value of the property is
5 lowered as a result of a protest or appeal.

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

7 SECTION 1. Section 23.01(e), Tax Code, is amended to read as
8 follows:

9 (e) Notwithstanding any provision of this subchapter to the
10 contrary, if the appraised value of property in a tax year is
11 lowered under Subtitle F, the appraised value of the property as
12 finally determined under that subtitle is considered to be the
13 appraised value of the property for that tax year. In the following
14 tax year, the chief appraiser may not increase the appraised value
15 of the property unless the increase by the chief appraiser is
16 reasonably supported by clear and convincing [~~substantial~~]
17 evidence when all of the reliable and probative evidence in the
18 record is considered as a whole. If the appraised value is finally
19 determined in a protest under Section 41.41(a)(2) or an appeal
20 under Section 42.26, the chief appraiser may satisfy the
21 requirement to reasonably support by clear and convincing
22 [~~substantial~~] evidence an increase in the appraised value of the
23 property in the following tax year by presenting evidence showing
24 that the inequality in the appraisal of property has been corrected

1 with regard to the properties that were considered in determining
2 the value of the subject property. The burden of proof is on the
3 chief appraiser to support an increase in the appraised value of
4 property under the circumstances described by this subsection.

5 SECTION 2. This Act applies only to the appraisal of
6 property for a tax year beginning on or after the effective date of
7 this Act.

8 SECTION 3. This Act takes effect January 1, 2018.