

By: Burrows

H.B. No. 337

A BILL TO BE ENTITLED

AN ACT

relating to the burden of proof in certain ad valorem tax appeals.

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

SECTION 1. 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.

SECTION 2. The change in law made by this Act applies only to an appeal under Section 42.25 or 42.26, Tax Code, that is filed on or after the effective date of this Act. An appeal under Section 42.25 or 42.26, Tax Code, that is filed before the effective date of this Act is governed by the law in effect on the date the appeal is filed, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect December 1, 2017.