

By: Bell

H.B. No. 3758

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the weight accorded in a protest hearing before an  
3 appraisal review board of a determination by a certified appraiser  
4 of the appraised or market value of property.

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

6 SECTION 1. Section 41.43(a-1), Tax Code, is amended to read  
7 as follows:

8 (a-1) If in a [~~the~~] protest [~~relating to a property with a~~  
9 ~~market or appraised value of \$1 million or less as determined by the~~  
10 ~~appraisal district~~] the property owner files with the appraisal  
11 review board and, not later than the 14th day before the date of the  
12 first day of the hearing, delivers to the chief appraiser a copy of  
13 an appraisal of the property performed not later than the 180th day  
14 before the date of the first day of the hearing by an appraiser  
15 certified under Chapter 1103, Occupations Code, that supports the  
16 appraised or market value of the property asserted by the property  
17 owner, the appraisal district has the burden of establishing the  
18 value of the property by clear and convincing evidence presented at  
19 the hearing. If the appraisal district fails to meet that standard,  
20 the protest shall be determined in favor of the property owner.

21 SECTION 2. The change in law made by this Act applies only  
22 to a protest under Chapter 41, Tax Code, for which a notice of  
23 protest is filed on or after the effective date of this Act.

24 SECTION 3. This Act takes effect September 1, 2017.