

By: Burrows

H.B. No. 3918

A BILL TO BE ENTITLED

AN ACT

relating to the burden of proof for trial de novos in certain ad
valorem tax appeals

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

SECTION 1. Section 42.23(a), Tax Code, is amended to read as
follows:

(a) Review is by trial de novo. ~~[The district court shall
try all issues of fact and law raised by the pleadings in the manner
applicable to civil suite generally.]~~ The appraisal district has
the burden of establishing the value of the property by a
preponderance of the evidence presented at the hearing. If the
appraisal district fails to meet that standard, the protest shall
be determined in favor of the property owner.

SECTION 2. This Act takes effect immediately if it receives
a vote of two-thirds of all the members elected to each house, as
provided by Section 39, Article III, Texas Constitution. If this
Act does not receive the vote necessary for immediate effect, this
Act takes effect September 1, 2017.