

By: Bettencourt

S.B. No. 1847

A BILL TO BE ENTITLED

AN ACT

relating to the correction of an ad valorem tax appraisal roll and related appraisal records.

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

SECTION 1. Section 25.25, Tax Code, is amended by adding Subsection (c-1) and amending Subsections (e) and (m) to read as follows:

(c-1) The appraisal review board, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll or related appraisal records for the current tax year and for either of the two preceding tax years to correct an inaccuracy in the appraised value of the owner's tangible personal property that is the result of an error or omission in a rendition statement or property report filed under Chapter 22 for the applicable tax year. The roll may not be changed under this subsection for any tax year in which:

(1) the property owner failed to timely file the rendition statement or property report in accordance with Section 22.23 and was assessed a penalty under Section 22.28;

(2) the property was the subject of a protest brought by the property owner under Chapter 41, a hearing on the protest was conducted in which the owner offered evidence or argument, and the appraisal review board made a determination of the protest on the merits;

1 (3) the property was the subject of a previous
2 correction on motion of the property owner;

3 (4) the appraised value of the property was
4 established as a result of a written agreement between the property
5 owner or the owner's agent and the appraisal district.

6 (e) If the chief appraiser and the property owner do not
7 agree to the correction before the 15th day after the date the
8 motion is filed, a party bringing a motion under Subsection (c),
9 (c-1), or (d) is entitled on request to a hearing on and a
10 determination of the motion by the appraisal review board. A party
11 bringing a motion under this section must describe the error or
12 errors that the motion is seeking to correct. Not later than 15
13 days before the date of the hearing, the board shall deliver written
14 notice of the date, time, and place of the hearing to the chief
15 appraiser, the property owner, and the presiding officer of the
16 governing body of each taxing unit in which the property is located.
17 The chief appraiser, the property owner, and each taxing unit are
18 entitled to present evidence and argument at the hearing and to
19 receive written notice of the board's determination of the motion.
20 A property owner who files the motion must comply with the payment
21 requirements of Section 25.26 or forfeit the right to a final
22 determination of the motion.

23 (m) The hearing on a motion under Subsection (c), (c-1), or
24 (d) shall be conducted in the manner provided by Subchapter C,
25 Chapter 41.

26 SECTION 2. The changes in law made by this Act apply only to
27 a motion to correct an appraisal roll filed on or after the

1 effective date of this Act. A motion to correct an appraisal roll
2 filed before the effective date of this Act is governed by the law
3 in effect on the date the motion was filed, and the former law is
4 continued in effect for that purpose.

5 SECTION 3. The changes in law made by this Act apply
6 beginning with the 2017 tax year.

7 SECTION 4. This Act takes effect September 1, 2017.