

1-1 By: Bettencourt S.B. No. 1847
 1-2 (In the Senate - Filed March 10, 2017; March 23, 2017, read
 1-3 first time and referred to Committee on Finance; April 10, 2017,
 1-4 reported favorably by the following vote: Yeas 14, Nays 0;
 1-5 April 10, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the correction of an ad valorem tax appraisal roll and
 1-26 related appraisal records.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 25.25, Tax Code, is amended by adding
 1-29 Subsection (c-1) and amending Subsections (e) and (m) to read as
 1-30 follows:

1-31 (c-1) The appraisal review board, on motion of the chief
 1-32 appraiser or of a property owner, may direct by written order
 1-33 changes in the appraisal roll or related appraisal records for the
 1-34 current tax year and for either of the two preceding tax years to
 1-35 correct an inaccuracy in the appraised value of the owner's
 1-36 tangible personal property that is the result of an error or
 1-37 omission in a rendition statement or property report filed under
 1-38 Chapter 22 for the applicable tax year. The roll may not be changed
 1-39 under this subsection for any tax year in which:

1-40 (1) the property owner failed to timely file the
 1-41 rendition statement or property report in accordance with Section
 1-42 22.23 and was assessed a penalty under Section 22.28;

1-43 (2) the property was the subject of a protest brought
 1-44 by the property owner under Chapter 41, a hearing on the protest was
 1-45 conducted in which the owner offered evidence or argument, and the
 1-46 appraisal review board made a determination of the protest on the
 1-47 merits;

1-48 (3) the property was the subject of a previous
 1-49 correction on motion of the property owner;

1-50 (4) the appraised value of the property was
 1-51 established as a result of a written agreement between the property
 1-52 owner or the owner's agent and the appraisal district.

1-53 (e) If the chief appraiser and the property owner do not
 1-54 agree to the correction before the 15th day after the date the
 1-55 motion is filed, a party bringing a motion under Subsection (c),
 1-56 (c-1), or (d) is entitled on request to a hearing on and a
 1-57 determination of the motion by the appraisal review board. A party
 1-58 bringing a motion under this section must describe the error or
 1-59 errors that the motion is seeking to correct. Not later than 15
 1-60 days before the date of the hearing, the board shall deliver written
 1-61 notice of the date, time, and place of the hearing to the chief

2-1 appraiser, the property owner, and the presiding officer of the
2-2 governing body of each taxing unit in which the property is located.
2-3 The chief appraiser, the property owner, and each taxing unit are
2-4 entitled to present evidence and argument at the hearing and to
2-5 receive written notice of the board's determination of the motion.
2-6 A property owner who files the motion must comply with the payment
2-7 requirements of Section 25.26 or forfeit the right to a final
2-8 determination of the motion.

2-9 (m) The hearing on a motion under Subsection (c), (c-1), or
2-10 (d) shall be conducted in the manner provided by Subchapter C,
2-11 Chapter 41.

2-12 SECTION 2. The changes in law made by this Act apply only to
2-13 a motion to correct an appraisal roll filed on or after the
2-14 effective date of this Act. A motion to correct an appraisal roll
2-15 filed before the effective date of this Act is governed by the law
2-16 in effect on the date the motion was filed, and the former law is
2-17 continued in effect for that purpose.

2-18 SECTION 3. The changes in law made by this Act apply
2-19 beginning with the 2017 tax year.

2-20 SECTION 4. This Act takes effect September 1, 2017.

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