

By: Bettencourt

S.B. No. 1906

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the matters that a taxing unit is entitled to challenge
3 before an appraisal review board.

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

5 SECTION 1. Section 41.03(a), Tax Code, is amended to read as
6 follows:

7 (a) A taxing unit is entitled to challenge before the
8 appraisal review board:

9 (1) ~~[the level of appraisals of any category of~~
10 ~~property in the district or in any territory in the district, but~~
11 ~~not the appraised value of a single taxpayer's property.]~~

12 ~~[(2)]~~ an exclusion of property from the appraisal
13 records;

14 (2) ~~[(3)]~~ a grant in whole or in part of a partial
15 exemption;

16 (3) ~~[(4)]~~ a determination that land qualifies for
17 appraisal as provided by Subchapter C, D, E, or H, Chapter 23; or

18 (4) ~~[(5)]~~ failure to identify the taxing unit as one
19 in which a particular property is taxable.

20 SECTION 2. The change in law made by this Act applies only
21 to a challenge under Chapter 41, Tax Code, for which a challenge
22 petition is filed on or after the effective date of this Act. A
23 challenge under Chapter 41, Tax Code, for which a challenge
24 petition was filed before the effective date of this Act is governed

1 by the law in effect on the date the challenge petition was filed,
2 and the former law is continued in effect for that purpose.

3 SECTION 3. This Act takes effect immediately if it receives
4 a vote of two-thirds of all the members elected to each house, as
5 provided by Section 39, Article III, Texas Constitution. If this
6 Act does not receive the vote necessary for immediate effect, this
7 Act takes effect September 1, 2017.