

By: Bettencourt

S.B. No. 1906

A BILL TO BE ENTITLED

AN ACT

relating to the matters that a taxing unit is entitled to challenge before an appraisal review board.

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

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

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

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

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

(2) ~~(3)~~ a grant in whole or in part of a partial exemption;

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

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

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