

1-1 By: Bettencourt S.B. No. 1906
 1-2 (In the Senate - Filed March 10, 2017; March 23, 2017, read
 1-3 first time and referred to Committee on Finance; April 26, 2017,
 1-4 reported favorably by the following vote: Yeas 13, Nays 0;
 1-5 April 26, 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 matters that a taxing unit is entitled to challenge
 1-26 before an appraisal review board.

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

1-28 SECTION 1. Section 41.03(a), Tax Code, is amended to read as
 1-29 follows:

1-30 (a) A taxing unit is entitled to challenge before the
 1-31 appraisal review board:

1-32 (1) ~~the level of appraisals of any category of~~
 1-33 ~~property in the district or in any territory in the district, but~~
 1-34 ~~not the appraised value of a single taxpayer's property;~~

1-35 ~~(2)~~ an exclusion of property from the appraisal
 1-36 records;

1-37 (2) ~~(3)~~ a grant in whole or in part of a partial
 1-38 exemption;

1-39 (3) ~~(4)~~ a determination that land qualifies for
 1-40 appraisal as provided by Subchapter C, D, E, or H, Chapter 23; or

1-41 (4) ~~(5)~~ failure to identify the taxing unit as one
 1-42 in which a particular property is taxable.

1-43 SECTION 2. The change in law made by this Act applies only
 1-44 to a challenge under Chapter 41, Tax Code, for which a challenge
 1-45 petition is filed on or after the effective date of this Act. A
 1-46 challenge under Chapter 41, Tax Code, for which a challenge
 1-47 petition was filed before the effective date of this Act is governed
 1-48 by the law in effect on the date the challenge petition was filed,
 1-49 and the former law is continued in effect for that purpose.

1-50 SECTION 3. This Act takes effect immediately if it receives
 1-51 a vote of two-thirds of all the members elected to each house, as
 1-52 provided by Section 39, Article III, Texas Constitution. If this
 1-53 Act does not receive the vote necessary for immediate effect, this
 1-54 Act takes effect September 1, 2017.

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