

By: Hancock

S.B. No. 2207

A BILL TO BE ENTITLED

AN ACT

relating to the appeal of a determination of the appraised value of certain property for ad valorem tax purposes.

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

SECTION 1. Section 42.01, Tax Code, is amended by adding Subsection (c) to read as follows:

(c) Notwithstanding any other provision of this chapter, a property owner is entitled to appeal an increase in the appraised value of the owner's property by the chief appraiser of an appraisal district if the appraised value of the property was lowered in the preceding tax year under the circumstances described by Section 23.01(e). An appeal authorized by this subsection may be brought only under Section 42.27.

SECTION 2. Subchapter B, Chapter 42, Tax Code, is amended by adding Section 42.27 to read as follows:

Sec. 42.27. LIMITED APPEAL OF INCREASE IN VALUE OF CERTAIN PROPERTY. (a) Subject to the provisions of this section and notwithstanding any other law, a property owner may appeal to the court an increase in the appraised value of the owner's property by the chief appraiser of an appraisal district if the appraised value of the property was lowered in the preceding tax year under the circumstances described by Section 23.01(e).

(b) An appeal under this section is for the limited purpose of determining whether the chief appraiser is able to meet the

1 burden of proof required to increase the appraised value of the
2 property under Section 23.01(e).

3 (c) On finding that the chief appraiser has met the burden
4 of proof, the court shall dismiss the appeal.

5 (d) On finding that the chief appraiser has failed to meet
6 the burden of proof, the court shall fix the appraised value of the
7 property in accordance with Section 23.01(e) and order the chief
8 appraiser to correct the appraisal roll and other appropriate
9 records as necessary to reflect the appraised value of the property
10 as fixed by the court.

11 (e) Neither party may conduct discovery in an appeal under
12 this section.

13 (f) The court may award costs and reasonable attorney's fees
14 to a property owner who prevails in an appeal under this section.
15 The amount of the award of attorney's fees is subject to the
16 limitation on the amount of such fees prescribed by Section 42.29.

17 (g) A property owner may protest under Chapter 41 an action
18 relating to the value of property that, in the same tax year, was
19 the subject of an appeal under this section.

20 SECTION 3. This Act takes effect September 1, 2017.