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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Phil King

1 Amend C.S.H.B. No. 2 (house committee printing) as follows:

2 (1) On page 20, line 24, strike "Subsection (b)" and
3 substitute "Subsections (b) and (e)".

4 (2) On page 21, between lines 11 and 12, insert the
5 following:

6 (e) Notwithstanding any provision of this subchapter to the
7 contrary, if the appraised value of property in a tax year is
8 lowered under Subtitle F, the appraised value of the property as
9 finally determined under that subtitle is considered to be the
10 appraised value of the property for that tax year. In the following
11 tax year, the chief appraiser may not increase the appraised value
12 of the property unless the increase by the chief appraiser is
13 reasonably supported by clear and convincing ~~[substantial]~~
14 evidence when all of the reliable and probative evidence in the
15 record is considered as a whole. If the appraised value is finally
16 determined in a protest under Section 41.41(a)(2) or an appeal
17 under Section 42.26, the chief appraiser may satisfy the
18 requirement to reasonably support by clear and convincing
19 ~~[substantial]~~ evidence an increase in the appraised value of the
20 property in the following tax year by presenting evidence showing
21 that the inequality in the appraisal of property has been corrected
22 with regard to the properties that were considered in determining
23 the value of the subject property. The burden of proof is on the
24 chief appraiser to support an increase in the appraised value of
25 property under the circumstances described by this subsection.