

BILL ANALYSIS

Senate Research Center

H.B. 1313
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Property Tax
5/9/2019
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 1313 amends current law relating to the authority of the chief appraiser of an appraisal district to increase the appraised value of property in the tax year following the year in which the appraised value of the property is lowered as a result of a protest or appeal.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 23.01(e), Tax Code, as follows:

(e) Prohibits the chief appraiser, in the next tax year in which a property is appraised, from increasing the appraised value of the property unless the increase by the chief appraiser is reasonably supported by clear and convincing evidence, rather than prohibiting the chief appraiser, in the following tax year, from increasing the appraised value of the property unless the increase by the chief appraiser is reasonably supported by substantial evidence, when all of the reliable and probative evidence in the record is considered as a whole. Authorizes the chief appraiser, if the appraised value is finally determined in a protest under Section 41.41(a)(2) (relating to entitling a property owner to protest an unequal appraisal) or an appeal under Section 42.26 (Remedy For Unequal Appraisal), to satisfy the requirement to reasonably support by clear and convincing evidence an increase in the appraised value of the property in the next tax year in which the property is appraised, rather than satisfy the requirement to reasonably support by substantial evidence an increase in the appraised value of the property in the following tax year, by presenting evidence showing that the inequality in the appraisal of property has been corrected with regard to the properties that were considered in determining the value of the subject property.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2020.