

## **BILL ANALYSIS**

C.S.H.B. 2257  
By: Sanford  
Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

It has been noted that in certain instances, the square footage of a person's property may be listed in error on the appraisal roll, causing the property owner to be taxed in excess of what is fair for their property. C.S.H.B. 2257 seeks to prevent property owners from being overcharged by authorizing the appraisal roll for any of the five preceding years to be changed to correct such an error in certain circumstances.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 2257 amends the Tax Code to authorize an appraisal review board, on motion of the chief appraiser or of a property owner, to direct by written order changes in the appraisal roll for any of the five preceding years to correct an error in the square footage of a residence homestead described in the appraisal roll that resulted in square footage that exceeds the homestead's correct square footage by more than 10 percent.

### **EFFECTIVE DATE**

September 1, 2019.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 2257 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The substitute limits the circumstances in which an appraisal review board may direct changes in the appraisal roll for any of the five preceding years to correct an error in the square footage of a property described in the appraisal roll to circumstances in which the error is in the square footage of a residence homestead and resulted in square footage that exceeds the homestead's correct square footage by more than 10 percent.