86R4289 LHC-D

By:  Sanford H.B. No. 2257

A BILL TO BE ENTITLED

AN ACT

relating to the authority of an appraisal review board to direct changes in the appraisal roll for a prior year.

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

SECTION 1.  Section 25.25(c), Tax Code, is amended to read as follows:

(c)  The appraisal review board, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll for any of the five preceding years to correct:

(1)  clerical errors that affect a property owner's liability for a tax imposed in that tax year;

(2)  multiple appraisals of a property in that tax year;

(3)  the inclusion of property that does not exist in the form or at the location described in the appraisal roll; [~~or~~]

(4)  an error in which property is shown as owned by a person who did not own the property on January 1 of that tax year; or

(5)  an error in the square footage of a property described in the appraisal roll.

SECTION 2.  The change in law made by this Act applies only to a motion to correct an appraisal roll filed on or after the effective date of this Act.

SECTION 3.  This Act takes effect September 1, 2019.