86R8021 TJB-D

By:  Buckingham S.B. No. 599

A BILL TO BE ENTITLED

AN ACT

relating to the use of information concerning the value of certain comparable properties in determining the value of property in an ad valorem tax protest.

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

SECTION 1.  Section 41.43, Tax Code, is amended by adding Subsection (e) to read as follows:

(e)  An appraisal district may not offer as evidence in a hearing on a protest brought under Section 41.41(a)(1) or (2) the appraised value of a property comparable to the property that is the subject of the protest if the comparable property is or was the subject of a protest brought under Section 41.41(a)(1) or (2) for that tax year unless the appraisal district at or before the hearing provides to the owner of the property that is the subject of the protest a statement that the comparable property is or was the subject of a protest for that tax year.

SECTION 2.  The change in law made by this Act applies only to a protest filed with an appraisal review board on or after the effective date of this Act.

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