By:  Bettencourt S.B. No. 955

(Geren)

A BILL TO BE ENTITLED

AN ACT

relating to the matters that a taxing unit is entitled to challenge before an appraisal review board.

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

SECTION 1.  Section 41.03(a), Tax Code, is amended to read as follows:

(a)  A taxing unit is entitled to challenge before the appraisal review board:

(1)  [~~the level of appraisals of any category of property in the district or in any territory in the district, but not the appraised value of a single taxpayer's property;~~

[~~(2)~~]  an exclusion of property from the appraisal records;

(2) [~~(3)~~]  a grant in whole or in part of a partial exemption;

(3) [~~(4)~~]  a determination that land qualifies for appraisal as provided by Subchapter C, D, E, or H, Chapter 23; or

(4) [~~(5)~~]  failure to identify the taxing unit as one in which a particular property is taxable.

SECTION 2.  The change in law made by this Act applies only to a challenge under Chapter 41, Tax Code, for which a challenge petition is filed on or after the effective date of this Act. A challenge under Chapter 41, Tax Code, for which a challenge petition was filed before the effective date of this Act is governed by the law in effect on the date the challenge petition was filed, and the former law is continued in effect for that purpose.

SECTION 3.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2019.