

By: Lucio III

H.B. No. 950

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of an appraisal review board to determine
3 the appraised value of property that is the subject of a protest to
4 be an amount greater than the appraised value as shown in the
5 appraisal records.

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

7 SECTION 1. Section [41.47](#), Tax Code, is amended by adding
8 Subsection (a-1) to read as follows:

9 (a-1) The board may not determine the appraised value of the
10 property that is the subject of a protest to be an amount greater
11 than the appraised value of the property as shown in the appraisal
12 records submitted to the board by the chief appraiser under Section
13 [25.22](#) or [25.23](#).

14 SECTION 2. This Act applies only to a protest for which the
15 notice of protest was filed by a property owner or the designated
16 agent of the owner with an appraisal review board on or after the
17 effective date of this Act.

18 SECTION 3. This Act takes effect January 1, 2020.