

AN ACT

relating to ad valorem taxation.

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

SECTION 1. Section 11.26, Tax Code, is amended by amending Subsection (i) and adding Subsection (i-1) to read as follows:

(i) If an individual who qualifies for the exemption provided by Section 11.13(c) [~~for an individual 65 years of age or older~~] dies, the surviving spouse of the individual is entitled to the limitation applicable to the residence homestead of the individual if:

(1) the surviving spouse is 55 years of age or older when the individual dies; and

(2) the residence homestead of the individual:

(A) is the residence homestead of the surviving spouse on the date that the individual dies; and

(B) remains the residence homestead of the surviving spouse.

(i-1) A limitation under Subsection (i) applicable to the residence homestead of the surviving spouse of an individual who was disabled and who died before January 1, 2020, is calculated as if the surviving spouse was entitled to the limitation when the individual died.

SECTION 2. Section 23.01(e), Tax Code, is amended to read as follows:

1 (e) Notwithstanding any provision of this subchapter to the
2 contrary, if the appraised value of property in a tax year is
3 lowered under Subtitle F, the appraised value of the property as
4 finally determined under that subtitle is considered to be the
5 appraised value of the property for that tax year. In the next
6 ~~[following]~~ tax year in which the property is appraised, the chief
7 appraiser may not increase the appraised value of the property
8 unless the increase by the chief appraiser is reasonably supported
9 by clear and convincing ~~[substantial]~~ evidence when all of the
10 reliable and probative evidence in the record is considered as a
11 whole. If the appraised value is finally determined in a protest
12 under Section 41.41(a)(2) or an appeal under Section 42.26, the
13 chief appraiser may satisfy the requirement to reasonably support
14 by clear and convincing ~~[substantial]~~ evidence an increase in the
15 appraised value of the property in the next ~~[following]~~ tax year in
16 which the property is appraised by presenting evidence showing that
17 the inequality in the appraisal of property has been corrected with
18 regard to the properties that were considered in determining the
19 value of the subject property. The burden of proof is on the chief
20 appraiser to support an increase in the appraised value of property
21 under the circumstances described by this subsection.

22 SECTION 3. Section 41.41, Tax Code, is amended by adding
23 Subsection (c) to read as follows:

24 (c) An appraisal district or the appraisal review board for
25 an appraisal district may not require a property owner to pay a fee
26 in connection with a protest filed by the owner with the board.

27 SECTION 4. This Act applies only to a tax year beginning on

1 or after the effective date of this Act.

2 SECTION 5. This Act takes effect January 1, 2020.

President of the Senate

Speaker of the House

I certify that H.B. No. 1313 was passed by the House on May 3, 2019, by the following vote: Yeas 140, Nays 0, 2 present, not voting; that the House refused to concur in Senate amendments to H.B. No. 1313 on May 23, 2019, and requested the appointment of a conference committee to consider the differences between the two houses; and that the House adopted the conference committee report on H.B. No. 1313 on May 26, 2019, by the following vote: Yeas 143, Nays 0, 2 present, not voting.

Chief Clerk of the House

H.B. No. 1313

I certify that H.B. No. 1313 was passed by the Senate, with amendments, on May 22, 2019, by the following vote: Yeas 31, Nays 0; at the request of the House, the Senate appointed a conference committee to consider the differences between the two houses; and that the Senate adopted the conference committee report on H.B. No. 1313 on May 26, 2019, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor