

1-1 By: King of Parker (Senate Sponsor - Birdwell) H.B. No. 1313
1-2 (In the Senate - Received from the House May 6, 2019;
1-3 May 7, 2019, read first time and referred to Committee on Property
1-4 Tax; May 17, 2019, reported favorably by the following vote: Yeas
1-5 4, Nays 0; May 17, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11			X	
1-12	X			

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the authority of the chief appraiser of an appraisal
1-16 district to increase the appraised value of property in the tax year
1-17 following the year in which the appraised value of the property is
1-18 lowered as a result of a protest or appeal.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Section 23.01(e), Tax Code, is amended to read as
1-21 follows:

1-22 (e) Notwithstanding any provision of this subchapter to the
1-23 contrary, if the appraised value of property in a tax year is
1-24 lowered under Subtitle F, the appraised value of the property as
1-25 finally determined under that subtitle is considered to be the
1-26 appraised value of the property for that tax year. In the next
1-27 ~~following~~ tax year in which the property is appraised, the chief
1-28 appraiser may not increase the appraised value of the property
1-29 unless the increase by the chief appraiser is reasonably supported
1-30 by clear and convincing ~~substantial~~ evidence when all of the
1-31 reliable and probative evidence in the record is considered as a
1-32 whole. If the appraised value is finally determined in a protest
1-33 under Section 41.41(a)(2) or an appeal under Section 42.26, the
1-34 chief appraiser may satisfy the requirement to reasonably support
1-35 by clear and convincing ~~substantial~~ evidence an increase in the
1-36 appraised value of the property in the next ~~following~~ tax year in
1-37 which the property is appraised by presenting evidence showing that
1-38 the inequality in the appraisal of property has been corrected with
1-39 regard to the properties that were considered in determining the
1-40 value of the subject property. The burden of proof is on the chief
1-41 appraiser to support an increase in the appraised value of property
1-42 under the circumstances described by this subsection.

1-43 SECTION 2. This Act applies only to the appraisal of
1-44 property for a tax year beginning on or after the effective date of
1-45 this Act.

1-46 SECTION 3. This Act takes effect January 1, 2020.

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