

AN ACT

relating to the correction of an ad valorem tax appraisal roll.

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

SECTION 1. Section 25.25, Tax Code, is amended by amending Subsection (d) and adding Subsection (d-1) to read as follows:

(d) At any time prior to the date the taxes become delinquent, a property owner or the chief appraiser may file a motion with the appraisal review board to change the appraisal roll to correct an error that resulted in an incorrect appraised value for the owner's property. However, the error may not be corrected unless it resulted in an appraised value that exceeds by more than:

(1) one-fourth the correct appraised value, in the case of property that qualifies as the owner's residence homestead under Section 11.13; or

(2) one-third the correct appraised value, in the case of property that does not qualify as the owner's residence homestead under Section 11.13.

(d-1) If the appraisal roll is changed under Subsection (d) [~~this subsection~~], the property owner must pay to each affected taxing unit a late-correction penalty equal to 10 percent of the amount of taxes as calculated on the basis of the corrected appraised value. Payment of the late-correction penalty is secured by the lien that attaches to the property under Section 32.01 and is subject to enforced collection under Chapter 33. The roll may not

1 be changed under Subsection (d) [~~this subsection~~] if:

2 (1) the property was the subject of a protest brought
3 by the property owner under Chapter 41, a hearing on the protest was
4 conducted in which the property owner offered evidence or argument,
5 and the appraisal review board made a determination of the protest
6 on the merits; or

7 (2) the appraised value of the property was
8 established as a result of a written agreement between the property
9 owner or the owner's agent and the appraisal district.

10 SECTION 2. The change in law made by this Act applies only
11 to a motion to correct an appraisal roll filed on or after the
12 effective date of this Act. A motion to correct an appraisal roll
13 filed before the effective date of this Act is governed by the law
14 in effect on the date the motion was filed, and the former law is
15 continued in effect for that purpose.

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

President of the Senate

Speaker of the House

I certify that H.B. No. 2159 was passed by the House on May 9, 2019, by the following vote: Yeas 126, Nays 2, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2159 on May 24, 2019, by the following vote: Yeas 141, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2159 was passed by the Senate, with amendments, on May 22, 2019, by the following vote: Yeas 28, Nays 3.

Secretary of the Senate

APPROVED: _____

Date

Governor