

By: Sanford

H.B. No. 2257

Substitute the following for H.B. No. 2257:

By: Wray

C.S.H.B. No. 2257

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the authority of an appraisal review board to direct
3 changes in the appraisal roll for a prior year.

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

5 SECTION 1. Section 25.25(c), Tax Code, is amended to read as
6 follows:

7 (c) The appraisal review board, on motion of the chief
8 appraiser or of a property owner, may direct by written order
9 changes in the appraisal roll for any of the five preceding years to
10 correct:

11 (1) clerical errors that affect a property owner's
12 liability for a tax imposed in that tax year;

13 (2) multiple appraisals of a property in that tax
14 year;

15 (3) the inclusion of property that does not exist in
16 the form or at the location described in the appraisal roll; ~~or~~

17 (4) an error in which property is shown as owned by a
18 person who did not own the property on January 1 of that tax year; or

19 (5) an error in the square footage of a residence
20 homestead described in the appraisal roll, but only if the error
21 resulted in square footage that exceeds the correct square footage
22 of the residence homestead by more than 10 percent.

23 SECTION 2. The change in law made by this Act applies only
24 to a motion to correct an appraisal roll filed on or after the

1 effective date of this Act.

2 SECTION 3. This Act takes effect September 1, 2019.