

By: Sanford

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 property  
20 described in the appraisal roll.

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

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