

By: Buckingham

S.B. No. 596

A BILL TO BE ENTITLED

AN ACT

relating to protests before appraisal review boards.

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

SECTION 1. Section 41.41, Tax Code, is amended by adding Subsection (c) to read as follows:

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

SECTION 2. Section 41.43, Tax Code, is amended by adding Subsection (e) to read as follows:

(e) An appraisal district may not offer as evidence in a hearing on a protest brought under Section 41.41(a)(1) or (2) the appraised value of a property comparable to the property that is the subject of the protest if the comparable property is or was the subject of a protest brought under Section 41.41(a)(1) or (2) for that tax year unless the appraisal district at or before the hearing provides to the owner of the property that is the subject of the protest a statement that the comparable property is or was the subject of a protest for that tax year.

SECTION 3. Section 41.47, Tax Code, is amended by adding Subsection (a-1) to read as follows:

(a-1) The board may not determine the appraised value of the property that is the subject of a protest to be an amount greater than the appraised value of the property as shown in the appraisal

1 records submitted to the board by the chief appraiser under Section  
2 25.22 or 25.23 unless agreed to by the parties to the protest.

3 SECTION 4. Sections 41.43(e) and 41.47(a-1), Tax Code, as  
4 added by this Act, apply only to a protest filed with an appraisal  
5 review board on or after January 1, 2020.

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