

By: Buckingham

S.B. No. 599

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the use of information concerning the value of certain
3 comparable properties in determining the value of property in an ad
4 valorem tax protest.

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

6 SECTION 1. Section 41.43, Tax Code, is amended by adding
7 Subsection (e) to read as follows:

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

17 SECTION 2. The change in law made by this Act applies only
18 to a protest filed with an appraisal review board on or after the
19 effective date of this Act.

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