

1-1 By: Bettencourt S.B. No. 956  
1-2 (In the Senate - Filed February 21, 2019; March 1, 2019,  
1-3 read first time and referred to Committee on Property Tax;  
1-4 March 14, 2019, reported favorably by the following vote: Yeas 5,  
1-5 Nays 0; March 14, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Bettencourt	X		
1-9	Paxton	X		
1-10	Creighton	X		
1-11	Hancock	X		
1-12	Hinojosa	X		

1-13 A BILL TO BE ENTITLED  
1-14 AN ACT

1-15 relating to the correction of an ad valorem tax appraisal roll and  
1-16 related appraisal records.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 25.25, Tax Code, is amended by adding  
1-19 Subsection (c-1) and amending Subsections (e) and (m) to read as  
1-20 follows:

1-21 (c-1) The appraisal review board, on motion of the chief  
1-22 appraiser or of a property owner, may direct by written order  
1-23 changes in the appraisal roll or related appraisal records for the  
1-24 current tax year and for either of the two preceding tax years to  
1-25 correct an inaccuracy in the appraised value of the owner's  
1-26 tangible personal property that is the result of an error or  
1-27 omission in a rendition statement or property report filed under  
1-28 Chapter 22 for the applicable tax year. The roll may not be changed  
1-29 under this subsection for any tax year in which:

1-30 (1) the property owner failed to timely file the  
1-31 rendition statement or property report in accordance with Section  
1-32 22.23 and was assessed a penalty under Section 22.28;

1-33 (2) the property was the subject of a protest brought  
1-34 by the property owner under Chapter 41, a hearing on the protest was  
1-35 conducted in which the owner offered evidence or argument, and the  
1-36 appraisal review board made a determination of the protest on the  
1-37 merits;

1-38 (3) the property was the subject of a previous motion  
1-39 filed by the property owner under this section and the chief  
1-40 appraiser and the owner agreed to the correction, the appraisal  
1-41 review board determined the motion, or the appraisal review board  
1-42 determined that the owner forfeited the right to a final  
1-43 determination of the motion for failing to comply with the  
1-44 prepayment requirements of Section 25.26; or

1-45 (4) the appraised value of the property was  
1-46 established as a result of a written agreement between the property  
1-47 owner or the owner's agent and the appraisal district.

1-48 (e) If the chief appraiser and the property owner do not  
1-49 agree to the correction before the 15th day after the date the  
1-50 motion is filed, a party bringing a motion under Subsection (c),  
1-51 (c-1), or (d) is entitled on request to a hearing on and a  
1-52 determination of the motion by the appraisal review board. A party  
1-53 bringing a motion under this section must describe the error or  
1-54 errors that the motion is seeking to correct. Not later than 15  
1-55 days before the date of the hearing, the board shall deliver written  
1-56 notice of the date, time, and place of the hearing to the chief  
1-57 appraiser, the property owner, and the presiding officer of the  
1-58 governing body of each taxing unit in which the property is located.  
1-59 The chief appraiser, the property owner, and each taxing unit are  
1-60 entitled to present evidence and argument at the hearing and to  
1-61 receive written notice of the board's determination of the motion.

2-1 The property owner is entitled to elect to present the owner's  
2-2 evidence and argument before, after, or between the cases presented  
2-3 by the chief appraiser and each taxing unit. A property owner who  
2-4 files the motion must comply with the payment requirements of  
2-5 Section 25.26 or forfeit the right to a final determination of the  
2-6 motion.

2-7 (m) The hearing on a motion under Subsection (c), (c-1), or  
2-8 (d) shall be conducted in the manner provided by Subchapter C,  
2-9 Chapter 41.

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

2-16 SECTION 3. This Act takes effect September 1, 2019.

2-17

\* \* \* \* \*