

By: Paxton

S.B. No. 2246

A BILL TO BE ENTITLED

AN ACT

relating to the correction of an ad valorem tax appraisal roll.

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

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

(d) At any time prior to the date the taxes become delinquent, a property owner or the chief appraiser may file a motion with the appraisal review board to change the appraisal roll to correct an error, including an error regarding the unequal appraisal or excessive market value of a property, that resulted in an incorrect appraised value for the owner's property. However, the error may not be corrected unless it resulted in an appraised value that exceeds by more than one-third the correct appraised value. If the appraisal roll is changed under this subsection, the property owner must pay to each affected taxing unit a late-correction penalty equal to 10 percent of the amount of taxes as calculated on the basis of the corrected appraised value. Payment of the late-correction penalty is secured by the lien that attaches to the property under Section 32.01 and is subject to enforced collection under Chapter 33. The roll may not be changed under this subsection if:

(1) the property was the subject of a protest brought by the property owner under Chapter 41, a hearing on the protest was conducted in which the property owner offered evidence or argument,

1 and the appraisal review board made a determination of the protest
2 on the merits; or

3 (2) the appraised value of the property was
4 established as a result of a written agreement between the property
5 owner or the owner's agent and the appraisal district.

6 SECTION 2. The change in law made by this Act applies only
7 to a motion to correct an appraisal roll filed on or after the
8 effective date of this Act. A motion to correct an appraisal roll
9 filed before the effective date of this Act is governed by the law
10 in effect on the date the motion was filed, and the former law is
11 continued in effect for that purpose.

12 SECTION 3. This Act takes effect immediately if it receives
13 a vote of two-thirds of all the members elected to each house, as
14 provided by Section 39, Article III, Texas Constitution. If this
15 Act does not receive the vote necessary for immediate effect, this
16 Act takes effect September 1, 2019.