

House Bill 1313
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 23.01(e), Tax Code, is amended to read as follows:

(e) Notwithstanding any provision of this subchapter to the contrary, if the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the ~~next [following]~~ tax year in which the property is appraised, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by clear and convincing ~~[substantial]~~ evidence when all of the reliable and probative evidence in the record is considered as a whole. If the appraised value is finally determined in a protest under Section 41.41(a)(2) or an appeal under Section 42.26, the chief appraiser may satisfy the requirement to reasonably support by clear and convincing ~~[substantial]~~ evidence an increase in the appraised value of the property in the ~~next [following]~~ tax year in which the property is appraised by presenting evidence showing that the inequality in the appraisal of property has been corrected with regard to the properties that were considered in determining the value of the subject property. The burden of proof is on the chief appraiser to support an increase in the appraised value of property under the circumstances described by this subsection.

SECTION 2. This Act applies only to the appraisal of property for a tax year beginning on or after the effective date of this Act.

SENATE VERSION (IE)

SECTION 1. Same as House version.

No equivalent provision.
(But see SECTION 2 below.)

CONFERENCE

House Bill 1313
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

No equivalent provision.

No equivalent provision.

No equivalent provision.

SENATE VERSION (IE)

SECTION __. 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. [FA2]

SECTION __. Section 11.26, Tax Code, is amended by amending Subsection (i) and adding Subsection (i-1) to read as follows:

(i) If an individual who qualifies for the exemption provided by Section 11.13(c) ~~[for an individual 65 years of age or older]~~ dies, the surviving spouse of the individual is entitled to the limitation applicable to the residence homestead of the individual if:

(1) the surviving spouse is 55 years of age or older when the individual dies; and

(2) the residence homestead of the individual:

(A) is the residence homestead of the surviving spouse on the date that the individual dies; and

(B) remains the residence homestead of the surviving spouse.

(i-1) A limitation under Subsection (i) applicable to the residence homestead of the surviving spouse of an individual who was disabled and who died before January 1, 2020, is calculated as if the surviving spouse was entitled to the limitation when the individual died. [FA1]

SECTION __. This Act applies only to a tax year beginning on or after the effective date of this Act. [FA1]

CONFERENCE

House Bill 1313
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

SENATE VERSION (IE)

CONFERENCE

No equivalent provision.

SECTION __. (a) Except as provided by Subsection (b) of this section, this Act takes effect January 1, 2020.
(b) Section 11.26, Tax Code, as amended by this Act, takes effect only if the constitutional amendment proposed by the 86th Legislature, Regular Session, 2019, to allow the surviving spouse of a person who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead if the spouse is 55 years of age or older at the time of the person's death is approved by the voters. If that constitutional amendment is not approved by the voters, Section 11.26, Tax Code, as amended by this Act, has no effect. [FA1]

No equivalent provision.
(But see SECTION 2 above.)

SECTION 2. This Act applies only to the appraisal of property for a tax year beginning on or after the effective date of this Act. [Deleted by FA1]

SECTION 3. This Act takes effect January 1, 2020.

SECTION 3. This Act takes effect January 1, 2020.
[Deleted by FA1]
* * * * *