

By: Shine

H.B. No. 989

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:

(1) one-fourth the correct appraised value, in the case of property that qualifies as the owner's residence homestead under Section 11.13; or

(2) one-third the correct appraised value, in the case of property that does not qualify as the owner's residence homestead under Section 11.13.

SECTION 2. The change in law made by this Act applies only to a motion to correct an appraisal roll filed on or after the effective date of this Act. A motion to correct an appraisal roll filed before the effective date of this Act is governed by the law in effect on the date the motion was filed, and the former law is

1 continued in effect for that purpose.

2 SECTION 3. This Act takes effect immediately if it receives
3 a vote of two-thirds of all the members elected to each house, as
4 provided by Section 39, Article III, Texas Constitution. If this
5 Act does not receive the vote necessary for immediate effect, this
6 Act takes effect September 1, 2021.