

By: Shine, Button

H.B. No. 2245

Substitute the following for H.B. No. 2245:

By: Martinez Fischer

C.S.H.B. No. 2245

A BILL TO BE ENTITLED

AN ACT

1
2 relating to ad valorem tax appraisal records maintained by an
3 appraisal district.

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

5 SECTION 1. Section 25.02, Tax Code, is amended by adding
6 Subsections (c), (d), (e), and (f) to read as follows:

7 (c) Each appraisal record must have a unique account number.
8 If an appraisal district changes the account number of an appraisal
9 record, the appraisal district must provide written notice of the
10 change to the property owner as soon as practicable after the change
11 and provide notice of the change in the next notice of appraised
12 value of the property included in the record that is delivered to
13 the property owner under Section 25.19.

14 (d) This subsection does not apply to an appraisal record
15 for a residential property, for an improvement only, or for a
16 property on which a delinquent tax is due. On the written request
17 of a property owner, the chief appraiser shall combine contiguous
18 parcels or tracts of the owner's real property into a single
19 appraisal record. On the written request of a property owner, the
20 chief appraiser shall separate identifiable segments of the owner's
21 parcel or tract of real property into individual appraisal records.

22 (e) A property owner must make a request under Subsection
23 (d) before January 1 of the tax year for which the requested change
24 to the appraisal records is to be made. The request must contain a

1 legal description as contained in a deed sufficient to describe the
2 property subject to the request.

3 (f) If a chief appraiser refuses to combine parcels or
4 tracts, or separate a parcel or tract, on request of a property
5 owner under Subsection (d), the appraisal review board may order
6 the requested change on a motion filed by the property owner under
7 Section 25.25 or a protest filed under Chapter 41.

8 SECTION 2. This Act takes effect September 1, 2021.