

By: Bettencourt

S.B. No. 1421

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

(2) 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 owner offered evidence or argument, and the appraisal review board made a determination of the protest on the merits;

1 (3) the property was the subject of a previous motion
2 filed by the property owner under this section and the chief
3 appraiser and the owner agreed to the correction, the appraisal
4 review board determined the motion, or the appraisal review board
5 determined that the owner forfeited the right to a final
6 determination of the motion for failing to comply with the
7 prepayment requirements of Section 25.26; or

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

11 (e) If the chief appraiser and the property owner do not
12 agree to the correction before the 15th day after the date the
13 motion is filed, a party bringing a motion under Subsection (c),
14 (c-1), or (d) is entitled on request to a hearing on and a
15 determination of the motion by the appraisal review board. A party
16 bringing a motion under this section must describe the error or
17 errors that the motion is seeking to correct. Not later than 15
18 days before the date of the hearing, the board shall deliver written
19 notice of the date, time, and place of the hearing to the chief
20 appraiser, the property owner, and the presiding officer of the
21 governing body of each taxing unit in which the property is located.
22 The chief appraiser, the property owner, and each taxing unit are
23 entitled to present evidence and argument at the hearing and to
24 receive written notice of the board's determination of the motion.
25 The property owner is entitled to elect to present the owner's
26 evidence and argument before, after, or between the cases presented
27 by the chief appraiser and each taxing unit. A property owner who

1 files the motion must comply with the payment requirements of
2 Section 25.26 or forfeit the right to a final determination of the
3 motion.

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

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

13 SECTION 3. This Act takes effect September 1, 2021.