

1-1 By: Bettencourt S.B. No. 1421
 1-2 (In the Senate - Filed March 10, 2021; March 18, 2021, read
 1-3 first time and referred to Committee on Local Government;
 1-4 April 27, 2021, reported favorably by the following vote: Yeas 8,
 1-5 Nays 0; April 27, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Menéndez			X	
1-9 Eckhardt	X			
1-10 Gutierrez	X			
1-11 Hall	X			
1-12 Nichols	X			
1-13 Paxton	X			
1-14 Springer	X			
1-15 Zaffirini	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the correction of an ad valorem tax appraisal roll and
 1-20 related appraisal records.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 25.25, Tax Code, is amended by adding
 1-23 Subsection (c-1) and amending Subsections (e) and (m) to read as
 1-24 follows:

1-25 (c-1) The appraisal review board, on motion of the chief
 1-26 appraiser or of a property owner, may direct by written order
 1-27 changes in the appraisal roll or related appraisal records for the
 1-28 current tax year and for either of the two preceding tax years to
 1-29 correct an inaccuracy in the appraised value of the owner's
 1-30 tangible personal property that is the result of an error or
 1-31 omission in a rendition statement or property report filed under
 1-32 Chapter 22 for the applicable tax year. The roll may not be changed
 1-33 under this subsection for any tax year in which:

1-34 (1) the property owner failed to timely file the
 1-35 rendition statement or property report in accordance with Section
 1-36 22.23 and was assessed a penalty under Section 22.28;

1-37 (2) the property was the subject of a protest brought
 1-38 by the property owner under Chapter 41, a hearing on the protest was
 1-39 conducted in which the owner offered evidence or argument, and the
 1-40 appraisal review board made a determination of the protest on the
 1-41 merits;

1-42 (3) the property was the subject of a previous motion
 1-43 filed by the property owner under this section and the chief
 1-44 appraiser and the owner agreed to the correction, the appraisal
 1-45 review board determined the motion, or the appraisal review board
 1-46 determined that the owner forfeited the right to a final
 1-47 determination of the motion for failing to comply with the
 1-48 prepayment requirements of Section 25.26; or

1-49 (4) the appraised value of the property was
 1-50 established as a result of a written agreement between the property
 1-51 owner or the owner's agent and the appraisal district.

1-52 (e) If the chief appraiser and the property owner do not
 1-53 agree to the correction before the 15th day after the date the
 1-54 motion is filed, a party bringing a motion under Subsection (c),
 1-55 (c-1), or (d) is entitled on request to a hearing on and a
 1-56 determination of the motion by the appraisal review board. A party
 1-57 bringing a motion under this section must describe the error or
 1-58 errors that the motion is seeking to correct. Not later than 15
 1-59 days before the date of the hearing, the board shall deliver written
 1-60 notice of the date, time, and place of the hearing to the chief
 1-61 appraiser, the property owner, and the presiding officer of the

2-1 governing body of each taxing unit in which the property is located.
2-2 The chief appraiser, the property owner, and each taxing unit are
2-3 entitled to present evidence and argument at the hearing and to
2-4 receive written notice of the board's determination of the motion.
2-5 The property owner is entitled to elect to present the owner's
2-6 evidence and argument before, after, or between the cases presented
2-7 by the chief appraiser and each taxing unit. A property owner who
2-8 files the motion must comply with the payment requirements of
2-9 Section 25.26 or forfeit the right to a final determination of the
2-10 motion.

2-11 (m) The hearing on a motion under Subsection (c), (c-1), or
2-12 (d) shall be conducted in the manner provided by Subchapter C,
2-13 Chapter 41.

2-14 SECTION 2. The changes in law made by this Act apply only to
2-15 a motion to correct an appraisal roll filed on or after the
2-16 effective date of this Act. A motion to correct an appraisal roll
2-17 filed before the effective date of this Act is governed by the law
2-18 in effect on the date the motion was filed, and the former law is
2-19 continued in effect for that purpose.

2-20 SECTION 3. This Act takes effect September 1, 2021.

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