

Amend CSSB 3 (house committee report) by adding the following appropriately numbered ARTICLE to the bill and renumbering subsequent ARTICLES and SECTIONS of the bill accordingly:

ARTICLE _____. RELIANCE ON APPRAISAL SUBMITTED BY PROTESTING
PROPERTY OWNER

SECTION _____.01. Section 41.43, Tax Code, is amended by amending Subsections (a) and (a-2) and adding Subsection (a-6) to read as follows:

(a) Except as provided by Subsections (a-1), (a-3), (a-6), and (d), in a protest authorized by Section 41.41(a)(1) or (2), the appraisal district has the burden of establishing the value of the property by a preponderance of the evidence presented at the hearing. If the appraisal district fails to meet that standard, the protest shall be determined in favor of the property owner.

(a-2) To be valid, an appraisal filed under Subsection (a-1) or (a-6) must be attested to before an officer authorized to administer oaths and include:

(1) the name and business address of the certified appraiser;

(2) a description of the property that was the subject of the appraisal;

(3) a statement that the appraised or market value of the property:

(A) was, as applicable, the appraised or market value of the property as of January 1 of the current tax year; and

(B) was determined using a method of appraisal authorized or required by Chapter 23; and

(4) a statement that the appraisal was performed in accordance with the Uniform Standards of Professional Appraisal Practice.

(a-6) Notwithstanding Subsection (a-1), if in the protest relating to a parcel of residential real property the property owner files with the appraisal review board and, not later than the 14th day before the date of the first day of the hearing, delivers to the chief appraiser a copy of an appraisal of the property performed not later than the 180th day before the date of the first day of the hearing by an appraiser certified under Chapter 1103,

Occupations Code, that supports the appraised or market value of the property asserted by the property owner, the appraisal review board shall:

(1) determine the protest in favor of the property owner; and

(2) issue an order changing the property's appraised or market value in the appraisal records to the value determined by the appraisal of the property filed by the property owner.

SECTION ____ .02. Section 37.10(c)(4), Penal Code, is amended to read as follows:

(4) An offense under this section is a Class B misdemeanor if it is shown on the trial of the offense that the governmental record is a written appraisal filed with an appraisal review board under Section 41.43(a-1) or (a-6), Tax Code, that was performed by a person who had a contingency interest in the outcome of the appraisal review board hearing.

SECTION ____ .03. The changes in law made by this article apply only to a protest under Chapter 41, Tax Code, for which a notice of protest is filed on or after the effective date of this article.