By:  Geren, et al. (Senate Sponsor - Alvarado) H.B. No. 2488

(In the Senate - Received from the House May 1, 2023; May 1, 2023, read first time and referred to Committee on Local Government; May 21, 2023, reported adversely, with favorable Committee Substitute by the following vote: Yeas 6, Nays 1; May 21, 2023, sent to printer.)

COMMITTEE VOTE

                 Yea Nay Absent  PNV

Bettencourt       X

Springer          X

Eckhardt              X

Gutierrez                   X

Hall              X

Nichols           X

Parker            X

Paxton            X

West                        X

COMMITTEE SUBSTITUTE FOR H.B. No. 2488 By:  Gutierrez

A BILL TO BE ENTITLED

AN ACT

relating to the burden of proof in certain ad valorem tax appeals.

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

SECTION 1.  Section 42.23, Tax Code, is amended by adding Subsection (i) to read as follows:

(i)  This subsection applies only to an appeal under this chapter of an order of an appraisal review board determining a protest under Subchapter C, Chapter 41, or a motion under Section 25.25, involving an increase in the appraised value of property under the circumstances described by Section 23.01(e) or 41.43(a-3). The appraisal district has the burden of establishing the appraised value of the property subject to the appeal by clear and convincing evidence if the appraised value of the property for the preceding tax year was determined under this chapter at a trial held on the merits.

SECTION 2.  The change in law made by this Act applies only to an appeal filed under Chapter 42, Tax Code, on or after the effective date of this Act.

SECTION 3.  This Act takes effect September 1, 2023.

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