88R9841 SHH-F

By:  LaMantia S.B. No. 2005

A BILL TO BE ENTITLED

AN ACT

relating to the form of an appraisal review board order determining a protest.

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

SECTION 1.  Section 5.07, Tax Code, is amended by adding Subsection (k) to read as follows:

(k)  The comptroller shall prescribe the form that an appraisal review board shall use to make a determination required to be made by written order under this title. The form must require an appraisal review board to include for the property subject to the order the property owner's name, the property's identification number, the property's legal description and physical address, and any other information the comptroller determines necessary. The comptroller shall post the form on the comptroller's Internet website.

SECTION 2.  Section 25.25, Tax Code, is amended by adding Subsection (q) to read as follows:

(q)  An appraisal review board shall issue a written order under this section using the form prescribed by the comptroller under Section 5.07(k).

SECTION 3.  Section 41.07(a), Tax Code, is amended to read as follows:

(a)  The appraisal review board shall determine each challenge and make its decision by written order using the form prescribed by the comptroller under Section 5.07(k).

SECTION 4.  Section 41.47(a), Tax Code, is amended to read as follows:

(a)  The appraisal review board hearing a protest shall determine the protest and make its decision by written order using the form prescribed by the comptroller under Section 5.07(k).

SECTION 5.  The comptroller of public accounts shall prescribe and post on the comptroller's Internet website the form required by Section 5.07(k), Tax Code, as added by this Act, not later than the effective date of this Act.

SECTION 6.  The changes in law made by this Act apply only to an appraisal review board order issued on or after the effective date of this Act. An appraisal review board order issued before the effective date of this Act is governed by the law in effect on the date the order was issued, and the former law is continued in effect for that purpose.

SECTION 7.  This Act takes effect January 1, 2024.