

1-1 By: LaMantia S.B. No. 2005
 1-2 (In the Senate - Filed March 9, 2023; March 21, 2023, read
 1-3 first time and referred to Committee on Local Government;
 1-4 April 24, 2023, reported favorably by the following vote: Yeas 8,
 1-5 Nays 0; April 24, 2023, sent to printer.)

1-6 COMMITTEE VOTE

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

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

1-19 relating to the form of an appraisal review board order determining
 1-20 a protest.

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

1-22 SECTION 1. Section 5.07, Tax Code, is amended by adding
 1-23 Subsection (k) to read as follows:

1-24 (k) The comptroller shall prescribe the form that an
 1-25 appraisal review board shall use to make a determination required
 1-26 to be made by written order under this title. The form must require
 1-27 an appraisal review board to include for the property subject to the
 1-28 order the property owner's name, the property's identification
 1-29 number, the property's legal description and physical address, and
 1-30 any other information the comptroller determines necessary. The
 1-31 comptroller shall post the form on the comptroller's Internet
 1-32 website.

1-33 SECTION 2. Section 25.25, Tax Code, is amended by adding
 1-34 Subsection (q) to read as follows:

1-35 (q) An appraisal review board shall issue a written order
 1-36 under this section using the form prescribed by the comptroller
 1-37 under Section 5.07(k).

1-38 SECTION 3. Section 41.07(a), Tax Code, is amended to read as
 1-39 follows:

1-40 (a) The appraisal review board shall determine each
 1-41 challenge and make its decision by written order using the form
 1-42 prescribed by the comptroller under Section 5.07(k).

1-43 SECTION 4. Section 41.47(a), Tax Code, is amended to read as
 1-44 follows:

1-45 (a) The appraisal review board hearing a protest shall
 1-46 determine the protest and make its decision by written order using
 1-47 the form prescribed by the comptroller under Section 5.07(k).

1-48 SECTION 5. The comptroller of public accounts shall
 1-49 prescribe and post on the comptroller's Internet website the form
 1-50 required by Section 5.07(k), Tax Code, as added by this Act, not
 1-51 later than the effective date of this Act.

1-52 SECTION 6. The changes in law made by this Act apply only to
 1-53 an appraisal review board order issued on or after the effective
 1-54 date of this Act. An appraisal review board order issued before the
 1-55 effective date of this Act is governed by the law in effect on the
 1-56 date the order was issued, and the former law is continued in effect
 1-57 for that purpose.

1-58 SECTION 7. This Act takes effect January 1, 2024.

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