

By: Bell of Montgomery

H.B. No. 154

A BILL TO BE ENTITLED

AN ACT

relating to a requirement that an appraisal review board rely on an appraisal of residential real property prepared by an appraiser and submitted to the board by the property owner to determine a protest regarding the value of the property.

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

SECTION 1. 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:

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

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

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

8 (a-6) Notwithstanding Subsection (a-1), if in the protest  
9 relating to a parcel of residential real property the property  
10 owner files with the appraisal review board and, not later than the  
11 14th day before the date of the first day of the hearing, delivers  
12 to the chief appraiser a copy of an appraisal of the property  
13 performed not later than the 180th day before the date of the first  
14 day of the hearing by an appraiser certified under Chapter 1103,  
15 Occupations Code, who is not affiliated with a property tax  
16 consultant registered under Chapter 1152, Occupations Code, that  
17 supports the appraised or market value of the property asserted by  
18 the property owner, the appraisal review board shall:

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

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

24 SECTION 2. Section 37.10(c)(4), Penal Code, is amended to  
25 read as follows:

26 (4) An offense under this section is a Class B  
27 misdemeanor if it is shown on the trial of the offense that the

1 governmental record is a written appraisal filed with an appraisal  
2 review board under Section 41.43(a-1) or (a-6), Tax Code, that was  
3 performed by a person who had a contingency interest in the outcome  
4 of the appraisal review board hearing.

5 SECTION 3. The changes in law made by this Act apply only to  
6 a protest under Chapter 41, Tax Code, for which a notice of protest  
7 is filed on or after the effective date of this Act.

8 SECTION 4. This Act takes effect on the 91st day after the  
9 last day of the legislative session.