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FLOOR AMENDMENT NO. _____

BY: DOKAZIO

1 Amend C.S.H.B. No. 2786 (house committee report) by adding
2 the following appropriately numbered SECTIONS to the bill and
3 renumbering subsequent SECTIONS of the bill accordingly:

4 SECTION _____. Section 23.01(e), Tax Code, is amended to
5 read as follows:

6 (e) Notwithstanding any provision of this subchapter to the
7 contrary, if the appraised value of property in a tax year is
8 lowered under Subtitle F or by a written agreement between the
9 property owner or the owner's agent and the appraisal district
10 under Section 1.111(e), the appraised value of the property as
11 finally determined under that subtitle or by the agreement is
12 considered to be the appraised value of the property for that tax
13 year. In the next tax year in which the property is appraised, the
14 chief appraiser may not increase the appraised value of the
15 property unless the increase by the chief appraiser is reasonably
16 supported by clear and convincing evidence when all of the reliable
17 and probative evidence in the record is considered as a whole. If
18 the appraised value is finally determined in a protest under
19 Section 41.41(a)(2) or an appeal under Section 42.26, the chief
20 appraiser may satisfy the requirement to reasonably support by
21 clear and convincing evidence an increase in the appraised value of
22 the property in the next tax year in which the property is appraised
23 by presenting evidence showing that the inequality in the appraisal
24 of property has been corrected with regard to the properties that
25 were considered in determining the value of the subject property.
26 The burden of proof is on the chief appraiser to support an increase
27 in the appraised value of property under the circumstances
28 described by this subsection.

29 SECTION _____. Section 23.01(e), Tax Code, as amended by

1 this Act, applies only to the appraisal of property for a tax year
2 that begins on or after the effective date of this Act.