

1-1 By: Meyer, et al. (Senate Sponsor - Paxton) H.B. No. 2159  
 1-2 (In the Senate - Received from the House May 9, 2019;  
 1-3 May 10, 2019, read first time and referred to Committee on Property  
 1-4 Tax; May 21, 2019, reported favorably by the following vote:  
 1-5 Yeas 4, Nays 1; May 21, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Paxton	X			
1-9 Creighton	X			
1-10 Hancock		X		
1-11 Hinojosa	X			

1-13 A BILL TO BE ENTITLED  
 1-14 AN ACT

1-15 relating to the correction of an ad valorem tax appraisal roll.  
 1-16 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
 1-17 SECTION 1. Section 25.25(d), Tax Code, is amended to read as  
 1-18 follows:  
 1-19 (d) At any time prior to the date the taxes become  
 1-20 delinquent, a property owner or the chief appraiser may file a  
 1-21 motion with the appraisal review board to change the appraisal roll  
 1-22 to correct an error, including an error regarding the unequal  
 1-23 appraisal or excessive market value of a property, that resulted in  
 1-24 an incorrect appraised value for the owner's property. However,  
 1-25 the error may not be corrected unless it resulted in an appraised  
 1-26 value that exceeds by more than one-third the correct appraised  
 1-27 value. If the appraisal roll is changed under this subsection, the  
 1-28 property owner must pay to each affected taxing unit a  
 1-29 late-correction penalty equal to 10 percent of the amount of taxes  
 1-30 as calculated on the basis of the corrected appraised value.  
 1-31 Payment of the late-correction penalty is secured by the lien that  
 1-32 attaches to the property under Section 32.01 and is subject to  
 1-33 enforced collection under Chapter 33. The roll may not be changed  
 1-34 under this subsection if:  
 1-35 (1) the property was the subject of a protest brought  
 1-36 by the property owner under Chapter 41, a hearing on the protest was  
 1-37 conducted in which the property owner offered evidence or argument,  
 1-38 and the appraisal review board made a determination of the protest  
 1-39 on the merits; or  
 1-40 (2) the appraised value of the property was  
 1-41 established as a result of a written agreement between the property  
 1-42 owner or the owner's agent and the appraisal district.  
 1-43 SECTION 2. The change in law made by this Act applies only  
 1-44 to a motion to correct an appraisal roll filed on or after the  
 1-45 effective date of this Act. A motion to correct an appraisal roll  
 1-46 filed before the effective date of this Act is governed by the law  
 1-47 in effect on the date the motion was filed, and the former law is  
 1-48 continued in effect for that purpose.  
 1-49 SECTION 3. This Act takes effect immediately if it receives  
 1-50 a vote of two-thirds of all the members elected to each house, as  
 1-51 provided by Section 39, Article III, Texas Constitution. If this  
 1-52 Act does not receive the vote necessary for immediate effect, this  
 1-53 Act takes effect September 1, 2019.

1-54 \* \* \* \* \*