

1-1 By: Bettencourt S.B. No. 955  
 1-2 (In the Senate - Filed February 21, 2019; March 1, 2019,  
 1-3 read first time and referred to Committee on Property Tax;  
 1-4 March 14, 2019, reported favorably by the following vote: Yeas 5,  
 1-5 Nays 0; March 14, 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 matters that a taxing unit is entitled to challenge  
 1-16 before an appraisal review board.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 41.03(a), Tax Code, is amended to read as  
 1-19 follows:

1-20 (a) A taxing unit is entitled to challenge before the  
 1-21 appraisal review board:

1-22 (1) ~~the level of appraisals of any category of~~  
 1-23 ~~property in the district or in any territory in the district, but~~  
 1-24 ~~not the appraised value of a single taxpayer's property;~~

1-25 ~~(2)~~ an exclusion of property from the appraisal  
 1-26 records;

1-27 (2) ~~(3)~~ a grant in whole or in part of a partial  
 1-28 exemption;

1-29 (3) ~~(4)~~ a determination that land qualifies for  
 1-30 appraisal as provided by Subchapter C, D, E, or H, Chapter 23; or

1-31 (4) ~~(5)~~ failure to identify the taxing unit as one  
 1-32 in which a particular property is taxable.

1-33 SECTION 2. The change in law made by this Act applies only  
 1-34 to a challenge under Chapter 41, Tax Code, for which a challenge  
 1-35 petition is filed on or after the effective date of this Act. A  
 1-36 challenge under Chapter 41, Tax Code, for which a challenge  
 1-37 petition was filed before the effective date of this Act is governed  
 1-38 by the law in effect on the date the challenge petition was filed,  
 1-39 and the former law is continued in effect for that purpose.

1-40 SECTION 3. This Act takes effect immediately if it receives  
 1-41 a vote of two-thirds of all the members elected to each house, as  
 1-42 provided by Section 39, Article III, Texas Constitution. If this  
 1-43 Act does not receive the vote necessary for immediate effect, this  
 1-44 Act takes effect September 1, 2019.

1-45 \* \* \* \* \*