

BILL ANALYSIS

H.B. 2159
By: Meyer
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There has been confusion with regard to state law concerning a change to the appraisal roll to correct an error that resulted in an incorrect property value appraisal. It has been suggested that ambiguities over what constitutes such an error have led to inconsistent interpretations by appraisal districts. H.B. 2159 seeks to remedy this situation by clarifying that a property owner or chief appraiser may file a motion for the correction of an error on the appraisal roll regarding the market value of a property.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2159 amends the Tax Code to specify that an error in a property tax appraisal roll regarding the unequal appraisal or excessive market value of a property is included among the errors in the appraisal roll for which a property owner or the chief appraiser may file a motion with the appraisal review board to correct.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.