

BILL ANALYSIS

Senate Research Center
86R3758 JES-F

H.B. 2159
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Property Tax
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

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.

H.B. 2159 amends current law relating to the correction of an ad valorem tax appraisal roll.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 25.25(d), Tax Code, to authorize a property owner or the chief appraiser, at any time prior to the date the taxes become delinquent, to file a motion with the appraisal review board to change the appraisal roll to correct an error, including an error regarding the unequal appraisal or excessive market value of a property, that resulted in an incorrect appraised value for the owner's property.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2019.