

BILL ANALYSIS

H.B. 1313
By: King, Phil
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There are concerns that after a taxpayer successfully appeals or protests the appraised value of the taxpayer's property for a given year, an appraisal district can increase the value of the property in the following tax year without providing sufficient evidence justifying the increase. H.B. 1313 seeks to provide more transparency and confidence in the property tax system by ensuring that such an increase is supported by clear and convincing evidence.

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. 1313 amends the Tax Code to change from substantial evidence to clear and convincing evidence the evidentiary standard by which a chief appraiser's decision to increase the appraised value of a property in the tax year following the year in which the appraised value of the property is lowered as a result of a protest or appeal must be reasonably supported when all of the reliable and probative evidence in the record is considered as a whole.

EFFECTIVE DATE

January 1, 2020.