

- SUBJECT:** Deadline for informing taxing entities of corrections to appraisal rolls
- COMMITTEE:** Local Government Ways and Means — committee substitute recommended
- VOTE:** 5 ayes — Hill, Hegar, Laubenberg, Puente, Quintanilla
0 nays
2 absent — McReynolds, Mowery
- WITNESSES:** For — Dan Hart, Taxpayers for Equal Appraisal
Against — None
On — Jim Robinson, Texas Association of Appraisal Districts
- BACKGROUND:** Tax Code, sec. 42.41 requires that an appraisal district’s chief appraiser correct the appraisal roll to reflect the final determination of an appraised value of property after an appeal to a district court and that the county tax assessor correct the tax roll. Sec. 42.43 provides that a property owner who prevails in a lawsuit is entitled to a refund, interest, court costs, and attorney fees within 180 days of when the chief appraiser certifies a correction to the appraisal roll.
- DIGEST:** CSHB 893 would specify that, within 45 days of the final determination of an appeal, the chief appraiser must correct the appraisal roll and must certify the change to the assessor for each affected taxing entity. The chief appraiser would be irrebutably presumed to have complied with the requirement to certify the change to the assessor within 45 days.

The bill would take effect September 1, 2003.
- SUPPORTERS SAY:** CSHB 893 would clarify the deadline for certifying appraisal-roll corrections and would establish a timetable for payment of refunds to taxpayers who have prevailed in legal challenges to their property-tax bills. Current law does not specify when the appraisal roll must be corrected. This bill would harmonize the relevant sections of the Tax Code.

The deadline of 45 days would be feasible even for the Harris County Appraisal District, which handles more than 1.6 million accounts for about 400 taxing entities. Reconciling records of tax appeals requires two days of computer time, and a shorter deadline might put the district out of compliance if the records were received late in the month. CSHB 893 would provide adequate time to make these changes and to notify the taxing entities.

**OPPONENTS
SAY:**

No apparent opposition.

NOTES:

As filed, HB 893 would have set a 30-day deadline for the chief appraiser to correct tax rolls and notify the assessor for each taxing entity.