

CHAPTER 315

S.B. No. 67

An Act relating to the appraisal for ad valorem taxation of property, including oil and gas property, reported to have decreased in value; amending Section 22.03, Tax Code, as amended, by amending Subsection (b) and adding Subsection (d).

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subsection (b), Section 22.03, Tax Code, as amended, is amended to read as follows:

“(b) Except as provided by Subsection (d) of this section, before ~~Before~~ determining the appraised value of property that is the subject of a completed and timely filed report as provided by Subsection (a) of this section, the chief appraiser must view the property to verify any reported change in appraised value and its cause and nature. The person who views the property shall note on the back of the property owner’s report his name, the date he viewed the property, and his determination of any decrease in appraised value and its cause and nature.”

SECTION 2. Section 22.03, Tax Code, as amended, is amended by adding Subsection (d) to read as follows:

“(d) Before determining the appraised value of oil and gas property that is the subject of a completed and timely filed report as provided by Subsection (a) of this section, the chief appraiser must review the appraisal of the property to verify any reported change in appraised value and its cause and nature. The person who reviews the appraisal of the property shall note on the back of the property owner’s report his name, the date he reviewed the appraisal of the property, and his determination of any decrease in appraised value and its cause and nature.”

SECTION 3. This Act takes effect January 1, 1986, and applies to appraisals for taxes imposed on or after that date. Appraisals for taxes imposed before the effective date of this Act are covered by the law in effect on the date the tax is imposed, and the former law is continued in effect for that purpose.

SECTION 4. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed the Senate on February 13, 1985, by a viva-voce vote; passed the House on May 17, 1985, by the following vote: Yeas 134, Nays 0, one present not voting.

Approved: June 8, 1985

Effective: January 1, 1986