

CHAPTER 826

S.B. No. 978

An Act relating to the correction of certain errors in an appraisal roll; amending Section 25.25, Tax Code, as amended.

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

SECTION 1. Section 25.25, Tax Code, as amended, is amended by redesignating the existing Subsection (d) as Subsection (f) and by adding new Subsections (d) and (e) to read as follows:

“(d) At any time prior to the date the taxes become delinquent, on a motion filed jointly by the chief appraiser and a property owner stating that a substantial error has been made on the appraisal roll involving the property of the property owner, the appraisal review board shall hold a hearing to determine whether to make a change in the appraisal roll to correct the alleged error. Not later than the 10th day before the date of the hearing, the secretary of the appraisal review board shall deliver written notice of the proposed change in the appraisal roll and of the

date, time, and place fixed for the hearing to the presiding officer of the governing body of each taxing unit in which the property is located. Each taxing unit is entitled to offer evidence or argument at the hearing. If the appraisal review board determines that a substantial error exists as alleged, the board shall direct by written order that the appraisal roll be changed to correct the error.

“(e) A property owner who files the motion provided by Subsection (d) of this section must comply with the payment requirements of Section 42.08 of this code or he forfeits his right to a final determination of the joint motion.

“(f) The chief appraiser shall certify each change made as provided by this section to the assessor for each unit affected by the change within five days after the date the change is entered.”

SECTION 2. 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, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed the Senate on April 4, 1985, by the following vote: Yeas 31, Nays 0; Senate concurred in House amendment on May 21, 1985, by the following vote: Yeas 30, Nays 0, one present not voting; passed the House, with amendment, on May 17, 1985, by the following vote: Yeas 134, Nays 0, one present not voting.

Approved: June 15, 1985

Effective: Immediately