

CHAPTER 794

H.B. No. 1614

AN ACT

relating to the determination of a protest of a property tax appraisal.

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

SECTION 1. Section 41.45(a), Tax Code, is amended to read as follows:

(a) On the filing of a notice as required by Section 41.44 of this code, the appraisal review board shall schedule a hearing on the protest. *A hearing for a property that is owned in undivided or fractional interests, including separate interests in a mineral in place, shall be scheduled to provide for participation by all owners who have timely filed a protest.*

SECTION 2. Section 41.47(b), Tax Code, is amended to read as follows:

(b) If on determining a protest the board finds that the appraisal records are incorrect in some respect raised by the protest, the board by its order shall correct the appraisal records by changing the appraised value placed on the protesting property owner's property or by making the other changes in the appraisal records that are necessary to conform the records to the requirements of law. *If the appraised value of a taxable property interest, other than an interest owned by a public utility or by a cooperative corporation organized to provide utility service, is changed as the result of a protest or challenge, the board shall change the appraised value of all other interests, other than an interest owned by a public utility or by a cooperative corporation organized to provide utility service, in the same property, including a mineral in place, in proportion to the ownership interests.*

SECTION 3. 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 by the House on April 30, 1987, by the following vote: Yeas 142, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 1614 on May 26, 1987, by the following vote: Yeas 134, Nays 0, 1 present, not voting. Passed by the Senate, with amendments, on May 21, 1987, by the following vote: Yeas 30, Nays 0.

Approved June 18, 1987.

Effective June 18, 1987.