

BILL ANALYSIS

Senate Research Center

H.B. 581
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State Affairs
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Engrossed

DIGEST

Currently, a chief appraiser may not make corrections to the appraisal roll based on a mistake or inaccuracy in the tax rolls that affects a taxpayer's liability. In order to make a change that would lower tax liability based on a clerical error, homestead exemption, or an "over sixty-five exemption," an appraisal review board (board) hearing must be held. This bill would authorize the chief appraiser to make such corrections to the appraisal rolls so long as the correction does not increase the amount of tax liability and without the need for a board hearing.

PURPOSE

As proposed, H.B. 581 authorizes the chief appraiser to make certain corrections to the appraisal rolls so long as the correction does not increase the amount of tax liability and without the need for an appraisal review board hearing.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 25.25(b), Tax Code, to authorize the chief appraiser to change the appraisal roll at any time to correct, among other items, an inaccuracy as prescribed by the appraisal review board rule that does not increase the amount of tax liability. Requires the chief appraiser, before the 10th day after the end of each calendar quarter, to submit to the appraisal review board and to the board of directors of the appraisal district a written report of each change made under this subsection that decreases the tax liability of the owner of the property. Requires the report to include a description of each property; and the name of the owner of that property.

SECTION 2. Emergency clause.
Effective date: upon passage.