

§ 25.195

PROPERTY TAX CODE

of the proceeding, the board may not conduct a hearing on the merits of any claim relating to that property and may not approve the appraisal records relating to that property until the board determines in a hearing that:

- (1) the appraisal firm has made the information available for inspection and copying as required by Subsection (c); or
- (2) the owner or agent has withdrawn the motion or protest that initiated the proceeding.

Added by Acts 1983, 68th Leg., p. 5079, ch. 920, § 1, eff. Aug. 29, 1983. Amended by Acts 1987, 70th Leg., ch. 38, § 1, eff. April 29, 1987; Acts 1997, 75th Leg., ch. 1039, § 25, eff. Jan. 1, 1998; Acts 2001, 77th Leg., ch. 268, § 3, eff. Sept. 1, 2001; Acts 2001, 77th Leg., ch. 372, § 1, eff. May 26, 2001.

§ 25.20. Access by Taxing Units

The chief appraiser shall give the assessor for a taxing unit in the district reasonable access to the appraisal records at any time.

Acts 1979, 66th Leg., p. 2274, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 161, ch. 13, § 108, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 312, § 2, eff. June 7, 1985; Acts 1989, 71st Leg., ch. 796, § 25, eff. Sept. 1, 1989.

§ 25.21. Omitted Property

(a) If the chief appraiser discovers that real property was omitted from an appraisal roll in any one of the five preceding years or that personal property was omitted from an appraisal roll in one of the two preceding years, he shall appraise the property as of January 1 of each year that it was omitted and enter the property and its appraised value in the appraisal records.

(b) The entry shall show that the appraisal is for property that was omitted from an appraisal roll in a prior year and shall indicate the year and the appraised value for each year.

Acts 1979, 66th Leg., p. 2274, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 161, ch. 13, § 109, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., ch. 367, § 1, eff. Jan. 1, 1992; Acts 1991, 72nd Leg., ch. 836, § 1.2, eff. Sept. 1, 1991.

§ 25.22. Submission for Review and Protest

(a) By May 15 or as soon thereafter as practicable, the chief appraiser shall submit the completed appraisal records to the appraisal review board for review and determination of protests. However, the chief appraiser may not submit the records until the chief appraiser has delivered the notices required by Subsection (d) of Section 11.45, Subsection (d) of Section 23.44, Subsection (d) of Section 23.57, Subsection (d) of Section 23.79, Subsection (d) of Section 23.85, Subsection (d) of Section 23.95, Subsection (d) of Section 23.9805, and Section 25.19.

(b) The chief appraiser shall make and subscribe an affidavit on the submission substantially as follows:

“I, _____, (Chief Appraiser) for _____ solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law.”

(c) The chief appraiser may require of his employees who are engaged in listing and appraising property an affidavit similar to his own.

Acts 1979, 66th Leg., p. 2275, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., p. 2359, ch. 581, § 2, eff. Jan. 1, 1982; Acts 1981, 67th Leg., 1st C.S., p. 161, ch. 13, § 110, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 312, § 3, eff. June 7, 1985; Acts 1989, 71st Leg., ch. 796, § 26, eff. Sept. 1, 1989; Acts 1999, 76th Leg., ch. 631, § 7, eff. Sept. 1, 1999.