

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(2) the owner or agent has withdrawn the motion or protest that initiated the proceeding.

(Enacted by Acts 1983, 68th Leg., ch. 920 (H.B. 1655), § 1, effective August 29, 1983; am. Acts 1987, 70th Leg., ch. 38 (S.B. 308), § 1, effective April 29, 1987; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 25, effective January 1, 1998; am. Acts 2001, 77th Leg., ch. 268 (S.B. 1095), § 3, effective September 1, 2001; am. Acts 2001, 77th Leg., ch. 372 (S.B. 1737), § 1, effective May 26, 2001.)

Sec. 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.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 108, effective January 1, 1982; am. Acts 1985, 69th Leg., ch. 312 (H.B. 2301), § 2, effective June 7, 1985; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 25, effective September 1, 1989.)

Sec. 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.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 109, effective January 1, 1982; am. Acts 1991, 72nd Leg., ch. 367 (H.B. 507), § 1, effective January 1, 1992; am. Acts 1991, 72nd Leg., ch. 836 (S.B. 772), § 1.2, effective September 1, 1991.)

Sec. 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.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., ch. 581 (S.B. 970), § 2, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 110, effective January 1, 1982; am. Acts 1985, 69th Leg., ch. 312 (H.B. 2301), § 3, effective June 7, 1985; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 26, effective September 1, 1989; am. Acts 1999, 76th Leg., ch. 631 (S.B. 977), § 7, effective September 1, 1999.)

Sec. 25.23. Supplemental Appraisal Records.

(a) After submission of appraisal records, the chief appraiser shall prepare supplemental appraisal records listing:

(1) each taxable property the chief appraiser discovers that is not included in the records already submitted, including property that was omitted from an appraisal roll in a prior tax year;

(2) property on which the appraisal review board has not determined a protest at the time of its approval of the appraisal records; and

(3) property that qualifies for an exemption under Section 11.13(n) that was adopted by the governing body of a taxing unit after the date the appraisal records were submitted.

(a-1) **[Expires December 31, 2016]** This subsection applies only to the appraisal records for the 2015 tax year. If the appraisal records submitted to the appraisal review board include the taxable value of residence homesteads or show the amount of the exemption under Section 11.13(b) applicable to residence homesteads, the chief appraiser shall prepare supplemental appraisal records that reflect an exemption amount under that subsection of \$25,000. This subsection expires December 31, 2016.

(b) Supplemental appraisal records shall be in the form prescribed by the comptroller and shall include the items required by Section 25.02 of this code.

(c) As soon as practicable after determining the appraised value of a property listed in supplemental appraisal records, the chief appraiser shall deliver the notice required by Section 25.19, if applicable, and submit the records for review and determination of protest as provided by Section 25.22.