

By: Creighton

S.B. No. 1088

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the applicability of provisions entitling certain
3 lessees to receive a copy of a notice of appraised value delivered
4 to a property owner by the chief appraiser of an appraisal district.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Sections [41.413](#)(d) and (e), Tax Code, are
7 amended to read as follows:

8 (d) An [~~A property~~] owner of real property shall send to a
9 person leasing property under a contract described by Subsection
10 (b) [~~this section~~] a copy of any notice of appraised value of the
11 property received by the property owner. The property owner must
12 send the notice not later than the 10th day after the date the
13 property owner receives the notice. Failure of the property owner
14 to send a copy of the notice to the person leasing the property does
15 not affect the time within which the person leasing the property may
16 protest the appraised value. This subsection does not apply if the
17 property owner and the person leasing the property have agreed in
18 the contract to waive the requirements of this subsection or that
19 the person leasing the property will not protest the appraised
20 value of the property.

21 (e) A person leasing real property under a contract
22 described by Subsection (b) [~~this section~~] may request that the
23 chief appraiser of the appraisal district in which the property is
24 located send the notice described by Subsection (d) to the person.

1 Except as provided by Subsection (f), the chief appraiser shall
2 send the notice to the person leasing the property not later than
3 the fifth day after the date the notice is sent to the property
4 owner if the person demonstrates that the person is contractually
5 obligated to reimburse the property owner for the taxes imposed on
6 the property.

7 SECTION 2. The changes in law made by this Act apply only to
8 a notice of appraised value received by a property owner on or after
9 the effective date of this Act.

10 SECTION 3. This Act takes effect September 1, 2021.