

1-1 By: Creighton S.B. No. 1088
 1-2 (In the Senate - Filed March 5, 2021; March 18, 2021, read
 1-3 first time and referred to Committee on Local Government;
 1-4 April 21, 2021, reported favorably by the following vote: Yeas 9,
 1-5 Nays 0; April 21, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the applicability of provisions entitling certain
 1-20 lessees to receive a copy of a notice of appraised value delivered
 1-21 to a property owner by the chief appraiser of an appraisal district.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Sections 41.413(d) and (e), Tax Code, are
 1-24 amended to read as follows:

1-25 (d) An [A-property] owner of real property shall send to a
 1-26 person leasing property under a contract described by Subsection
 1-27 (b) [this section] a copy of any notice of appraised value of the
 1-28 property received by the property owner. The property owner must
 1-29 send the notice not later than the 10th day after the date the
 1-30 property owner receives the notice. Failure of the property owner
 1-31 to send a copy of the notice to the person leasing the property does
 1-32 not affect the time within which the person leasing the property may
 1-33 protest the appraised value. This subsection does not apply if the
 1-34 property owner and the person leasing the property have agreed in
 1-35 the contract to waive the requirements of this subsection or that
 1-36 the person leasing the property will not protest the appraised
 1-37 value of the property.

1-38 (e) A person leasing real property under a contract
 1-39 described by Subsection (b) [this section] may request that the
 1-40 chief appraiser of the appraisal district in which the property is
 1-41 located send the notice described by Subsection (d) to the person.
 1-42 Except as provided by Subsection (f), the chief appraiser shall
 1-43 send the notice to the person leasing the property not later than
 1-44 the fifth day after the date the notice is sent to the property
 1-45 owner if the person demonstrates that the person is contractually
 1-46 obligated to reimburse the property owner for the taxes imposed on
 1-47 the property.

1-48 SECTION 2. The changes in law made by this Act apply only to
 1-49 a notice of appraised value received by a property owner on or after
 1-50 the effective date of this Act.

1-51 SECTION 3. This Act takes effect September 1, 2021.

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