

By: Lucio
(Schofield)

S.B. No. 1919

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of a property owner to participate by
3 videoconference at a protest hearing by certain appraisal review
4 boards.

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

6 SECTION 1. Section 41.45, Tax Code, is amended by amending
7 Subsections (b), (b-1), (b-2), (b-3), and (n) and adding Subsection
8 (b-4) to read as follows:

9 (b) A property owner initiating a protest is entitled to
10 appear to offer evidence or argument. A property owner may offer
11 evidence or argument by affidavit without personally appearing and
12 may appear by telephone conference call or videoconference to offer
13 argument. A property owner who appears by telephone conference
14 call or videoconference must offer any evidence by affidavit. A
15 property owner must submit an affidavit described by this
16 subsection to the board hearing the protest before the board begins
17 the hearing on the protest. On receipt of an affidavit, the board
18 shall notify the chief appraiser. The chief appraiser may inspect
19 the affidavit and is entitled to a copy on request.

20 (b-1) An appraisal review board shall conduct a hearing on a
21 protest by telephone conference call or by videoconference, as
22 specified by the property owner at the owner's election, if:

23 (1) the property owner notifies the board that the
24 property owner intends to appear by telephone conference call or

1 videoconference in the owner's notice of protest or by written
2 notice filed with the board not later than the 10th day before the
3 date of the hearing; or

4 (2) the board proposes that the hearing be conducted
5 by telephone conference call or videoconference and the property
6 owner agrees to the hearing being conducted in that manner.

7 (b-2) If a property owner elects to have a hearing on a
8 protest conducted by telephone conference call or videoconference,
9 the appraisal review board shall:

10 (1) provide:

11 (A) a telephone number for the property owner to
12 call to participate in the hearing, if the hearing is to be
13 conducted by telephone conference call; or

14 (B) an Internet location or uniform resource
15 locator (URL) address for the property owner to use to participate
16 in the hearing, if the hearing is to be conducted by
17 videoconference; and

18 (2) hold the hearing in a location equipped with
19 [~~telephone~~] equipment that allows each board member and the other
20 parties to the protest who are present at the hearing to hear and,
21 if applicable, see the property owner offer argument.

22 (b-3) A property owner is responsible for providing access
23 to a hearing on a protest conducted by telephone conference call or
24 videoconference to another person that the owner invites to
25 participate in the hearing.

26 (b-4) Notwithstanding any other provision of this section,
27 an appraisal review board is not required to conduct a hearing by

1 videoconference if the board:

2 (1) is established for a county with a population of
3 less than 100,000; and

4 (2) lacks the technological capability to conduct a
5 videoconference.

6 (n) A property owner does not waive the right to appear in
7 person at a protest hearing by submitting an affidavit to the
8 appraisal review board or by electing to appear by telephone
9 conference call or videoconference. The board may consider an
10 affidavit submitted under this section only if the property owner
11 does not appear in person at the hearing. For purposes of
12 scheduling the hearing, the property owner must state in the
13 affidavit that the property owner does not intend to appear at the
14 hearing or that the property owner intends to appear at the hearing
15 in person or by telephone conference call or videoconference and
16 that the affidavit may be used only if the property owner does not
17 appear at the hearing in person. If the property owner does not
18 state in the affidavit whether the owner intends to appear at the
19 hearing and has not elected to appear by telephone conference call
20 or videoconference, the board shall consider the submission of the
21 affidavit as an indication that the property owner does not intend
22 to appear at the hearing. If the property owner states in the
23 affidavit that the owner does not intend to appear at the hearing or
24 does not state in the affidavit whether the owner intends to appear
25 at the hearing and has not elected to appear by telephone conference
26 call or videoconference, the board is not required to consider the
27 affidavit at the scheduled hearing and may consider the affidavit

1 at a hearing designated for the specific purpose of processing
2 affidavits.

3 SECTION 2. The changes in law made by this Act apply only to
4 a protest under Chapter 41, Tax Code, for which a notice of protest
5 was filed by a property owner on or after the effective date of this
6 Act.

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