

By: Lucio

S.B. No. 1919

A BILL TO BE ENTITLED

AN ACT

relating to the authority of a property owner to participate by
videoconference at a protest hearing by an appraisal review board.

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

SECTION 1. Sections 41.45(b), (b-1), (b-2), (b-3), and (n),
Tax Code, are amended to read as follows:

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

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

(1) the property owner notifies the board that the
property owner intends to appear by telephone conference call or
videoconference in the owner's notice of protest or by written
notice filed with the board not later than the 10th day before the

1 date of the hearing; or

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

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

8 (1) provide:

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

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

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

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

24 (n) A property owner does not waive the right to appear in
25 person at a protest hearing by submitting an affidavit to the
26 appraisal review board or by electing to appear by telephone
27 conference call or videoconference. The board may consider an

1 affidavit submitted under this section only if the property owner
2 does not appear in person at the hearing. For purposes of
3 scheduling the hearing, the property owner must state in the
4 affidavit that the property owner does not intend to appear at the
5 hearing or that the property owner intends to appear at the hearing
6 in person or by telephone conference call or videoconference and
7 that the affidavit may be used only if the property owner does not
8 appear at the hearing in person. If the property owner does not
9 state in the affidavit whether the owner intends to appear at the
10 hearing and has not elected to appear by telephone conference call
11 or videoconference, the board shall consider the submission of the
12 affidavit as an indication that the property owner does not intend
13 to appear at the hearing. If the property owner states in the
14 affidavit that the owner does not intend to appear at the hearing or
15 does not state in the affidavit whether the owner intends to appear
16 at the hearing and has not elected to appear by telephone conference
17 call or videoconference, the board is not required to consider the
18 affidavit at the scheduled hearing and may consider the affidavit
19 at a hearing designated for the specific purpose of processing
20 affidavits.

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

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