

By: Button

H.B. No. 5054

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the deadline by which a property owner is required to
3 notify an appraisal review board of the owner's intent to appear at
4 a protest hearing by telephone conference call or videoconference.

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

6 SECTION 1. Section 41.45(b-1), Tax Code, as amended by
7 Chapters 965 (S.B. 1919) and 644 (H.B. 988), Acts of the 87th
8 Legislature, Regular Session, 2021, is reenacted and amended to
9 read as follows:

10 (b-1) An appraisal review board shall conduct a hearing on a
11 protest by telephone conference call or by videoconference, as
12 specified by the property owner at the owner's election, if the
13 property owner notifies the board that the property owner intends
14 to appear by telephone conference call or videoconference in the
15 owner's notice of protest or by written notice filed with the board
16 not later than the fifth [~~10th~~] day before the date of the hearing.

17 SECTION 2. The change in law made by this Act applies only
18 to a protest under Chapter 41, Tax Code, for which a notice of
19 protest is filed by a property owner on or after the effective date
20 of this Act. A protest under Chapter 41, Tax Code, for which a
21 notice of protest is filed by a property owner before the effective
22 date of this Act is governed by the law in effect on the date the
23 notice of protest was filed, and the former law is continued in
24 effect for that purpose.

1 SECTION 3. This Act takes effect September 1, 2023.