

By: Hancock

S.B. No. 2408

A BILL TO BE ENTITLED

AN ACT

relating to the system for appraising property for ad valorem tax purposes.

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

SECTION 1. Section 1.07(d), Tax Code, is amended to read as follows:

(d) A notice required by Section 11.43(q), 11.45(d), 23.44(d), 23.46(c) or (f), 23.54(e), 23.541(c), 23.55(e), 23.551(a), 23.57(d), 23.76(e), 23.79(d), or 23.85(d) must be sent by certified mail. A notice required by Section 25.19(a)(3) pertaining to property that was not on the appraisal roll in the preceding year because it was omitted from the roll must be sent by certified mail.

SECTION 2. Section 1.111(k), Tax Code, is amended to read as follows:

(k) On written request by the chief appraiser, an agent who electronically submits a designation of agent form shall provide the chief appraiser information concerning:

(1) the electronic signature of the person who signed the form; and

(2) the date the person signed the form[~~—and~~
~~[(3) the Internet Protocol address of the computer the person used to complete the form]~~].

SECTION 3. Subchapter A, Chapter 6, Tax Code, is amended by

adding Section 6.17 to read as follows:

Sec. 6.17. INTERNET WEBSITE REQUIRED FOR POPULOUS DISTRICTS. An appraisal district established in a county with a population of 120,000 or more shall maintain an Internet website.

SECTION 4. Section 25.02, Tax Code, is amended by adding Subsection (a-1) to read as follows:

(a-1) This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The chief appraiser shall post on the appraisal district's Internet website the district's appraisal records, other than records that are confidential under law, and must continuously update the posted records to include any change in the appraised value of property.

SECTION 5. Section 41.45(b-1), Tax Code, as amended by Chapters 965 (S.B. 1919) and 644 (H.B. 988), Acts of the 87th Legislature, Regular Session, 2021, is reenacted and amended to read as follows:

(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 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 fifth ~~fourth~~ day before the date of the hearing.

SECTION 6. Section 41.45, Tax Code, is amended by adding Subsection (e-3) to read as follows:

(e-3) This subsection applies only to a protest dismissed by an appraisal review board because the property owner or the owner's

1 designated agent did not appear at the hearing on the protest. The
2 appraisal review board shall deliver written notice of the board's
3 dismissal to the property owner or the agent who failed to appear
4 not later than the 30th day after the date the hearing on the
5 protest was scheduled to be held.

6 SECTION 7. Section 41.61(c), Tax Code, is amended to read as
7 follows:

8 (c) An appraisal review board may not issue a subpoena under
9 this section unless the board holds a hearing at which the board
10 determines that good cause exists for the issuance of the subpoena.
11 The appraisal review board before which a good cause hearing is
12 scheduled shall deliver written notice to the party being
13 subpoenaed and parties to the protest of the date, time, and place
14 of the hearing. The board shall deliver the notice not later than
15 the fifth business ~~[5th]~~ day before the date of the good cause
16 hearing. The party being subpoenaed must have an opportunity to be
17 heard at the good cause hearing.

18 SECTION 8. Chapter 41A, Tax Code, is amended by adding
19 Section 41A.011 to read as follows:

20 Sec. 41A.011. RIGHT TO APPEAL BY PERSON LEASING PROPERTY.

21 (a) As an alternative to filing an appeal under Section 42.015, a
22 person leasing property who is contractually obligated to reimburse
23 the property owner for taxes imposed on the property is entitled to
24 appeal through binding arbitration under this chapter an appraisal
25 review board order determining a protest concerning the appraised
26 or market value of property if:

27 (1) the protest was brought by:

1 (A) the person under Section 41.413; or

2 (B) the property owner if the property owner does
3 not appeal the order; and

4 (2) the appraised or market value, as applicable, of
5 the property as determined by the order is \$5 million or less.

6 (b) A person appealing an order of the appraisal review
7 board under this section is considered the owner of the property for
8 purposes of the appeal. The chief appraiser shall deliver a copy of
9 any notice relating to the appeal to the owner of the property and
10 to the person bringing the appeal.

11 SECTION 9. Section 1.111(k), Tax Code, as amended by this
12 Act, applies only to a written request for information made by a
13 chief appraiser on or after the effective date of this Act. A
14 written request for information made under that subsection before
15 the effective date of this Act is governed by the law in effect on
16 the date the request was made, and the former law is continued in
17 effect for that purpose.

18 SECTION 10. Section 41.45, Tax Code, as amended by this Act,
19 applies only to a protest under Chapter 41, Tax Code, for which a
20 notice of protest is filed by a property owner on or after the
21 effective date of this Act. A protest under Chapter 41, Tax Code,
22 for which a notice of protest is filed by a property owner before
23 the effective date of this Act is governed by the law in effect on
24 the date the notice of protest was filed, and the former law is
25 continued in effect for that purpose.

26 SECTION 11. Section 41.61(c), Tax Code, as amended by this
27 Act, applies only to a subpoena issued under that section on or

1 after the effective date of this Act. A subpoena issued under that
2 section before the effective date of this Act is governed by the law
3 in effect on the date the subpoena was issued, and the former law is
4 continued in effect for that purpose.

5 SECTION 12. This Act takes effect September 1, 2023.