

## BILL ANALYSIS

Senate Research Center

S.B. 828  
By: Janek  
Intergovernmental Relations  
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Enrolled

### AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

Full-time active duty military personnel who are deployed overseas and individuals employed in the Gulf of Mexico in offshore drilling or production often do not receive their mail on a regular basis. As such, they often cannot protest appraisals of their property because they do not receive the notice of appraised value until it is too late to file an appraisal appeal.

S.B. 828 extends the deadline as to the day taxes become delinquent for active duty military personnel deployed overseas on the day of the standard appraisal appeal deadline passed. The same deadline applies for a person employed on an offshore drilling or production facility or vessel for 20 days during which time the standard appraisal appeal deadline passed.

### RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 41.44, Tax Code, by amending Subsection (a) and adding Subsections (c-1) and (c-2), as follows:

(a) Includes an exception to this subsection as provided by Subsections (c-1) and (c-2).

(c-1) Entitles a property owner who files a notice of protest after the deadline prescribed by Subsection (a) but before the taxes on the property to which the notice applies become delinquent to a hearing and determination of the protest if the property owner was continuously in the Gulf of Mexico, including employment on an offshore drilling or production facility or on a vessel, for a period of not less than 20 days during which the deadline prescribed by Subsection (a) passed, and the property owner provides the appraisal review board with evidence of that fact through submission of a letter from the property owner's employer or supervisor or, if the property owner is self-employed, a sworn affidavit.

(c-2) Entitles a property owner who files a notice of protest after the deadline prescribed by Subsection (a) but before the taxes on the property to which the notice applies become delinquent to a hearing and determination of the protest if the property owner was serving on full-time active duty in the United States armed forces outside the United States on the day on which the deadline prescribed by Subsection (a) passed and the property owner provides the appraisal review board with evidence of that fact through submission of a valid military identification card from the United States Department of Defense and a deployment order.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2006.