

AN ACT

relating to the eligibility of certain property owners to file a late notice of protest with an appraisal review board.

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

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

(a) Except as provided by Subsections (b), ~~[and]~~ (c), (c-1), and (c-2), to be entitled to a hearing and determination of a protest, the property owner initiating the protest must file a written notice of the protest with the appraisal review board having authority to hear the matter protested:

(1) before June 1 or not later than the 30th day after the date that notice was delivered to the property owner as provided by Section 25.19, whichever is later;

(2) in the case of a protest of a change in the appraisal records ordered as provided by Subchapter A of this chapter or by Chapter 25, not later than the 30th day after the date notice of the change is delivered to the property owner; or

(3) in the case of a determination that a change in the use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred, not later than the 30th day after the date the notice of the determination is delivered to the property owner.

(c-1) A property owner who files a notice of protest after

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

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

23 SECTION 2. The change in law made by this Act applies only
24 to a notice of protest for a tax year beginning on or after the
25 effective date of this Act. A notice of protest for a tax year
26 beginning before the effective date of this Act is governed by the
27 law in effect immediately before the effective date of this Act, and

1 that law is continued in effect for that purpose.

2 SECTION 3. This Act takes effect January 1, 2006.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 828 passed the Senate on
May 6, 2005, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 828 passed the House on
May 20, 2005, by a non-record vote.

Chief Clerk of the House

Approved:

Date

Governor