

1-1 By: Janek S.B. No. 828  
1-2 (In the Senate - Filed March 1, 2005; March 10, 2005, read  
1-3 first time and referred to Committee on Intergovernmental  
1-4 Relations; May 2, 2005, reported favorably by the following vote:  
1-5 Yeas 4, Nays 0; May 2, 2005, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to the eligibility of certain property owners to file a  
1-9 late notice of protest with an appraisal review board.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 41.44, Tax Code, is amended by amending  
1-12 Subsection (a) and adding Subsections (c-1) and (c-2) to read as  
1-13 follows:

1-14 (a) Except as provided by Subsections (b), ~~[and] (c), (c-1),~~  
1-15 ~~and (c-2)~~, to be entitled to a hearing and determination of a  
1-16 protest, the property owner initiating the protest must file a  
1-17 written notice of the protest with the appraisal review board  
1-18 having authority to hear the matter protested:

1-19 (1) before June 1 or not later than the 30th day after  
1-20 the date that notice was delivered to the property owner as provided  
1-21 by Section 25.19, whichever is later;

1-22 (2) in the case of a protest of a change in the  
1-23 appraisal records ordered as provided by Subchapter A of this  
1-24 chapter or by Chapter 25, not later than the 30th day after the date  
1-25 notice of the change is delivered to the property owner; or

1-26 (3) in the case of a determination that a change in the  
1-27 use of land appraised under Subchapter C, D, E, or H, Chapter 23,  
1-28 has occurred, not later than the 30th day after the date the notice  
1-29 of the determination is delivered to the property owner.

1-30 (c-1) A property owner who files a notice of protest after  
1-31 the deadline prescribed by Subsection (a) but before the taxes on  
1-32 the property to which the notice applies become delinquent is  
1-33 entitled to a hearing and determination of the protest if the  
1-34 property owner was continuously employed in the Gulf of Mexico,  
1-35 including employment on an offshore drilling or production facility  
1-36 or on a vessel, for a period of not less than 20 days during which  
1-37 the deadline prescribed by Subsection (a) passed, and the property  
1-38 owner provides the appraisal review board with evidence of that  
1-39 fact through submission of a letter from the property owner's  
1-40 employer or supervisor or, if the property owner is self-employed,  
1-41 a sworn affidavit.

1-42 (c-2) A property owner who files a notice of protest after  
1-43 the deadline prescribed by Subsection (a) but before the taxes on  
1-44 the property to which the notice applies become delinquent is  
1-45 entitled to a hearing and determination of the protest if the  
1-46 property owner was serving on full-time active duty in the United  
1-47 States armed forces outside the United States on the day on which  
1-48 the deadline prescribed by Subsection (a) passed and the property  
1-49 owner provides the appraisal review board with evidence of that  
1-50 fact through submission of a valid military identification card  
1-51 from the United States Department of Defense and a deployment  
1-52 order.

1-53 SECTION 2. The change in law made by this Act applies only  
1-54 to a notice of protest for a tax year beginning on or after the  
1-55 effective date of this Act. A notice of protest for a tax year  
1-56 beginning before the effective date of this Act is governed by the  
1-57 law in effect immediately before the effective date of this Act, and  
1-58 that law is continued in effect for that purpose.

1-59 SECTION 3. This Act takes effect January 1, 2006.

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