

By: Haggerty

H.B. No. 2687

Substitute the following for H.B. No. 2687:

By: Villarreal

C.S.H.B. No. 2687

A BILL TO BE ENTITLED

AN ACT

relating to a protest to an appraisal review board for a failure of a chief appraiser or appraisal review board to give required notice.

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

SECTION 1. Section 41.411(c), Tax Code, is amended to read as follows:

(c) A property owner who protests as provided by this section must comply with the payment requirements of Section 42.08 or the property owner ~~[he]~~ forfeits the property owner's ~~[his]~~ right to a final determination of the ~~[his]~~ protest. However, the delinquency date for purposes of Section 42.08(b) for the taxes on the property subject to the protest is postponed to the 125th day after the earliest date the board determines at a hearing under Section 41.44(c-3) that a taxing unit delivered written notice of the taxes due on the property for the tax year.

SECTION 2. Section 41.44, Tax Code, is amended by adding Subsection (c-3) to read as follows:

(c-3) Notwithstanding Subsection (c), a property owner who files a protest under Section 41.411 on or after the date the taxes on the property to which the notice applies become delinquent, but not later than the 125th day after the property owner, in the request for the hearing, claims to have first received written notice of the taxes in question, is entitled to a hearing solely on

1 the issue of whether a taxing unit timely delivered a tax bill. If  
2 at the hearing the board determines that each taxing unit failed to  
3 timely deliver a tax bill for the tax year, for the purposes of this  
4 section the delinquency date is postponed to the 125th day after the  
5 earliest date the board determines that a taxing unit delivered  
6 written notice of the taxes in question.

7         SECTION 3. The change in law made by this Act applies only  
8 to an ad valorem tax protest filed on or after the effective date of  
9 this Act. An ad valorem tax protest filed before the effective  
10 date of this Act is governed by the law in effect at the time the  
11 protest was filed, and the former law is continued in effect for  
12 that purpose.

13         SECTION 4. This Act takes effect January 1, 2008.