

By: Haggerty

H.B. No. 2687

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a protest to an appraisal review board for a failure of
3 a chief appraiser or appraisal review board to give required
4 notice.

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

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

8 (c) A property owner who protests as provided by this
9 section must comply with the payment requirements of Section 42.08
10 or the property owner [~~he~~] forfeits the property owner's [~~his~~]
11 right to a final determination of the [~~his~~] protest. However, the
12 delinquency date for purposes of Section 42.08(b) for the taxes on
13 the property subject to the protest is postponed to the 125th day
14 after the date the board determines at a hearing under Section
15 41.44(c-1) that the property owner received a tax bill for taxes on
16 the property, if that date is later than the delinquency date
17 otherwise provided by law.

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

20 (c-3) Notwithstanding Subsection (c), a property owner who
21 files a protest under Section 41.411 on or after the date the taxes
22 on the property to which the notice applies become delinquent, but
23 not later than the 125th day after the property owner, in the
24 request for the hearing, claims to have first received a tax bill

1 for the taxes in question, is entitled to a hearing solely on the
2 issue of whether the property owner received a timely tax bill. If
3 at the hearing the board determines that the property owner did not
4 receive a timely tax bill, for the purposes of this section the
5 delinquency date is postponed to the 126th day after the date the
6 board determines the property owner first received a tax bill for
7 the taxes in question or the fifth day after the hearing, whichever
8 is later. For purposes of this subsection, a tax bill is not timely
9 received if the bill is required to be mailed by the date provided
10 by Section 31.02(a) but is received on or after November 1 of the
11 tax year for which the taxes are imposed.

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

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