

By: Otto, Hill, Kolckhorst, Ritter, Thompson,  
et al.

H.B. No. 3496

A BILL TO BE ENTITLED

AN ACT

relating to the deadlines for the delivery or filing of certain ad  
valorem tax notices.

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

SECTION 1. Sections 25.19(a) and (g), Tax Code, are amended  
to read as follows:

(a) By April 1 or as soon thereafter as practicable if the  
property is a single-family residence that qualifies for an  
exemption under Section 11.13, or by May 1 [15] or as soon  
thereafter as practicable in connection with any other property,  
the chief appraiser shall deliver a clear and understandable  
written notice to a property owner of the appraised value of the  
property owner's property if:

(1) the appraised value of the property is greater  
than it was in the preceding year;

(2) the appraised value of the property is greater  
than the value rendered by the property owner; or

(3) the property was not on the appraisal roll in the  
preceding year.

(g) By April 1 or as soon thereafter as practicable if the  
property is a single-family residence that qualifies for an  
exemption under Section 11.13, or by May 1 [15] or as soon  
thereafter as practicable in connection with any other property,  
the chief appraiser shall deliver a written notice to the owner of

1 each property not included in a notice required to be delivered  
2 under Subsection (a), if the property was reappraised in the  
3 current tax year, if the ownership of the property changed during  
4 the preceding year, or if the property owner or the agent of a  
5 property owner authorized under Section 1.111 makes a written  
6 request for the notice. The chief appraiser shall separate real  
7 from personal property and include in the notice for each property:

8 (1) the appraised value of the property in the  
9 preceding year;

10 (2) the appraised value of the property for the  
11 current year and the kind of each partial exemption, if any,  
12 approved for the current year;

13 (3) a detailed explanation of the time and procedure  
14 for protesting the value; and

15 (4) the date and place the appraisal review board will  
16 begin hearing protests.

17 SECTION 2. Section 41.11(a), Tax Code, is amended to read as  
18 follows:

19 (a) Not later than the date the appraisal review board  
20 approves the appraisal records as provided by Section 41.12, the  
21 secretary of the board shall deliver written notice to a property  
22 owner of any change in the records that is ordered by the board as  
23 provided by this subchapter and that will result in an increase in  
24 the tax liability of the property owner. An owner who receives a  
25 notice as provided by this section shall be entitled to protest such  
26 action as provided by Section 41.44(a)(3) [~~41.44(a)(2)~~].

27 SECTION 3. Section 41.44, Tax Code, is amended by amending

Subsections (a) and (c) and adding Subsection (b-1) to read as follows:

(a) Except as provided by Subsections (b), (b-1), (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 May 1 or not later than the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19, if the property is a single-family residence that qualifies for an exemption under Section 11.13, whichever is later;

(2) 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 in connection with any other property, whichever is later;

(3) ~~[(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

(4) ~~[(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.

(b-1) Notwithstanding Subsection (a)(1), an owner of property described by that subsection who files a notice of protest after the deadline prescribed by that subsection but before the

1 appraisal review board approves the appraisal records is entitled  
2 to a hearing and determination of the protest if the property owner  
3 files the notice before June 1.

4 (c) A property owner who files notice of a protest  
5 authorized by Section 41.411 is entitled to a hearing and  
6 determination of the protest if the property owner ~~[he]~~ files the  
7 notice prior to the date the taxes on the property to which the  
8 notice applies become delinquent. An owner of land who files a  
9 notice of protest under Subsection (a)(4) ~~[(a)(3)]~~ is entitled to a  
10 hearing and determination of the protest without regard to whether  
11 the appraisal records are approved.

12 SECTION 4. This Act applies only to an ad valorem tax year  
13 that begins on or after the effective date of this Act.

14 SECTION 5. This Act takes effect January 1, 2008.