

By: Hegar

S.B. No. 1438

A BILL TO BE ENTITLED

AN ACT

relating to notice of protest of an appraisal review board.

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

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

Sec. 41.411. PROTEST OF FAILURE TO GIVE NOTICE. (a) A property owner is entitled to protest before the appraisal review board the failure of the chief appraiser or the appraisal review board to provide or deliver any notice to which the property owner is entitled.

(b) If failure to provide or deliver the notice is established, the appraisal review board shall determine a protest made by the property owner on any other grounds of protest authorized by this title relating to the property to which the notice applies.

(c) A property owner who protests as provided by this section must comply with the payment requirements of Section 42.08 or he forfeits his right to a final determination of his protest. The tax delinquency date is extended for purposes of this section to 125 days after a property owner receives a tax bill or delinquent tax bill, whichever occurs first.

SECTION 2. Section 41.44, Tax Code, is amended to read as follows:

Sec. 41.44. NOTICE OF PROTEST. (a) Except as provided by

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

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

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

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

16 (b) A property owner who files his notice of protest after
17 the deadline prescribed by Subsection (a) of this section but
18 before the appraisal review board approves the appraisal records is
19 entitled to a hearing and determination of the protest if he shows
20 good cause as determined by the board for failure to file the notice
21 on time.

22 (c) A property owner who files notice of a protest
23 authorized by Section 41.411 is entitled to a hearing and
24 determination of the protest if he files the notice [~~prior to the~~
25 ~~date the taxes on the property to which the notice applies become~~
26 ~~delinquent~~] within 125 days of the date the property owner receives
27 a tax bill or delinquent tax bill, whichever occurs first. An owner

1 of land who files a notice of protest under Subsection (a)(3) is
2 entitled to a hearing and determination of the protest without
3 regard to whether the appraisal records are approved.

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

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

27 (d) A notice of protest is sufficient if it identifies the

1 protesting property owner, including a person claiming an ownership
2 interest in the property even if that person is not listed on the
3 appraisal records as an owner of the property, identifies the
4 property that is the subject of the protest, and indicates apparent
5 dissatisfaction with some determination of the appraisal office.
6 The notice need not be on an official form, but the comptroller
7 shall prescribe a form that provides for more detail about the
8 nature of the protest. The form must permit a property owner to
9 include each property in the appraisal district that is the subject
10 of a protest. The comptroller, each appraisal office, and each
11 appraisal review board shall make the forms readily available and
12 deliver one to a property owner on request.

13 SECTION 3. This Act takes effect September 1, 2007.