

By: Shapleigh

S.B. No. 258

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a requirement that certain appraisal districts provide
3 for electronic filing of and electronic communications regarding a
4 protest of appraised value by the owner of a residence homestead.

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

6 SECTION 1. Subchapter C, Chapter 41, Tax Code, is amended by
7 adding Section 41.415 to read as follows:

8 Sec. 41.415. ELECTRONIC FILING OF NOTICE OF PROTEST. (a)
9 This section applies only to an appraisal district established for
10 a county having a population of 500,000 or more.

11 (b) The appraisal district shall implement a system that
12 allows the owner of a property that for the current tax year has
13 been granted a residence homestead exemption under Section 11.13,
14 in connection with the property, to electronically:

15 (1) file a notice of protest under Section 41.41(a)(1)
16 or (2) with the appraisal review board;

17 (2) receive and review comparable sales data and other
18 evidence that the chief appraiser intends to use at the protest
19 hearing before the board;

20 (3) receive, as applicable:

21 (A) a settlement offer from the district to
22 correct the appraisal records by changing the appraised value of
23 the property to the value as redetermined by the district; or

24 (B) a notice from the district that a settlement

1 offer will not be made; and

2 (4) accept or reject a settlement offer received from
3 the appraisal district under Subdivision (3)(A).

4 (c) With each notice sent under Section 25.19 to an eligible
5 property owner, the chief appraiser shall include information about
6 the system required by this section, including instructions for
7 accessing and using the system.

8 (d) A notice of protest filed electronically under this
9 section must include, at a minimum:

10 (1) a statement as to whether the protest is brought
11 under Section 41.41(a)(1) or under Section 41.41(a)(2);

12 (2) a statement of the property owner's good faith
13 estimate of the value of the property; and

14 (3) an electronic mail address that the district may
15 use to communicate electronically with the property owner in
16 connection with the protest.

17 (e) If the property owner accepts a settlement offer made by
18 the appraisal district, the chief appraiser shall notify the
19 appraisal review board. The board shall determine the protest
20 accordingly and otherwise comply with Section 41.47.

21 (f) If the property owner rejects a settlement offer, the
22 appraisal review board shall hear and determine the property
23 owner's protest in the manner otherwise provided by this subchapter
24 and Subchapter D.

25 (g) An appraisal district is not required to make the system
26 required by this section available to an owner of a residence
27 homestead located in an area in which the chief appraiser

1 determines that the factors affecting the market value of real
2 property are unusually complex.

3 (h) An electronic mail address provided by a property owner
4 to an appraisal district under Subsection (d)(3) is confidential
5 and may not be disclosed by the district.

6 SECTION 2. Section 41.415, Tax Code, as added by this Act,
7 applies only to a tax year that begins on or after the effective
8 date of this Act.

9 SECTION 3. This Act takes effect January 1, 2010.