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S.B. No. 873

A BILL TO BE ENTITLED

AN ACT

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

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

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

Sec. 41.415. ELECTRONIC FILING OF NOTICE OF PROTEST.

(a) This section applies only to an appraisal district that:

(1) on January 1, 2008, maintained an Internet website accessible to the public; or

(2) after that date established or establishes such an Internet website.

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

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

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

(3) receive, as applicable:

(A) a settlement offer from the district to

1 correct the appraisal records by changing the market value and, if
2 applicable, the appraised value of the property to the value as
3 redetermined by the district; or

4 (B) a notice from the district that a settlement
5 offer will not be made; and

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

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

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

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

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

18 (3) an electronic mail address that the district may
19 use to communicate electronically with the property owner in
20 connection with the protest.

21 (e) If the property owner accepts a settlement offer made by
22 the appraisal district, the chief appraiser shall enter the
23 settlement in the appraisal records as an agreement made under
24 Section 1.111(e).

25 (f) If the property owner rejects a settlement offer, the
26 appraisal review board shall hear and determine the property
27 owner's protest in the manner otherwise provided by this subchapter

1 and Subchapter D.

2 (g) An appraisal district is not required to make the system
3 required by this section available to an owner of a residence
4 homestead located in an area in which the chief appraiser
5 determines that the factors affecting the market value of real
6 property are unusually complex.

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

10 (i) Notwithstanding Subsection (b), an appraisal district
11 established for a county having a population of 250,000 or less is
12 not required to implement the system required by this section
13 before January 1, 2013. This subsection expires January 1, 2014.

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

17 SECTION 3. This Act takes effect January 1, 2011.