

House Bill 1030
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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No equivalent provision.

SECTION __. Section 1.111, Tax Code, is amended by adding Subsection (j) to read as follows:

(j) An individual exempt from registration as a property tax consultant under Section 1152.002, Occupations Code, who files a protest with the appraisal review board on behalf of the property owner is entitled to receive all notices from the appraisal district regarding the property subject to the protest until the authority is revoked by the property owner as provided by this section.

No equivalent provision.

SECTION __. (a) Sections 6.41(d), (e), and (f), Tax Code, are amended to read as follows:

(d) Members of the board are appointed by resolution of a majority of the appraisal district board of directors, except that the members of the board of an appraisal district established in a county with a population of 3.3 million or more or a county with a population of 350,000 or more that is adjacent to a county with a population of 3.3 million or more are appointed by the county commissioners court in the county in which the appraisal district is established. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

(e) Members of the board hold office for terms of two years beginning January 1. The appraisal district board of directors by resolution shall provide for staggered terms, so that the terms of as close to one-half of the members as possible expire each year. In making the initial or subsequent appointments, the board of directors or the county commissioners court, shall designate those members who serve terms of one year as needed to

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comply with this subsection.

(f) A member of the board may be removed from the board by a majority vote of the appraisal district board of directors that, or by the county commissioners court who, appointed the member. Grounds for removal are:

(1) a violation of Section 6.412, 6.413, 41.66(f), or 41.69; or

(2) good cause relating to the attendance of members at called meetings of the board as established by written policy adopted by a majority of the appraisal district board of directors.

(b) As soon as practicable on or after January 1, 2010, the local county commissioners court in each county with a population of 3.3 million or more and in each county with a population of 350,000 or more that is adjacent to a county with a population of 3.3 million or more, in the manner provided by Section 6.41, Tax Code, as amended by this Act, shall appoint the members of the appraisal review board for the appraisal district established in the county. In making the initial appointments, the county commissioners court shall designate those members who serve terms of one year as necessary to comply with Section 6.41(e), Tax Code, as amended by this Act.

(c) The term of a member if an appraisal review board established in a county with a population of 3.3 million or more and in each county with a population of 350,000 or more that is adjacent to a county with a population of 3.3 million or more serving on December 31, 2009, expires January 1, 2010.

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(d) Notwithstanding the other provisions of this Act, this section takes effect January 1, 2010.

No equivalent provision.

SECTION __. (a) 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 established for a county having a population of 500,000 or more.

(b) The 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 correct the appraisal records by changing the market value and, if applicable, the appraised value of the property to the value as redetermined by the district; or

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

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

(c) With each notice sent under Section 25.19 to an eligible property owner, the chief appraiser shall include

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information about the system required by this section, including instructions for accessing and using the system.

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

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

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

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

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

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

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

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

(b) Section 41.415, Tax Code, as added by this section, applies only to a tax year that begins on or after the

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SECTION 1. Section 41.45(e), Tax Code, is amended to read as follows:

(e) On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the board shall postpone the hearing to a later date if the property owner or the owner's agent at any time shows **reasonable** cause for the postponement or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought unless the date and time of the hearing as postponed are agreed to by the chairman of the appraisal review board, the property owner, and the chief appraiser. A request by a property owner for a postponement under this subsection may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the appraisal review board, a panel of the board, or the chairman of the board. The chairman or the chairman's representative may take action on [~~grant, but may not deny,~~] a postponement under this subsection without the necessity of action by the full board if the hearing for which the postponement is requested is scheduled to

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effective date of this Act.

SECTION 1. Section 41.45, Tax Code, is amended by amending Subsection (e) and adding Subsections (e-1) and (e-2) to read as follows:

(e) On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the board shall postpone the hearing to a later date if the property owner or the owner's agent at any time shows **good [reasonable]** cause for the postponement or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought unless the date and time of the hearing as postponed are agreed to by the chairman of the appraisal review board **or the chairman's representative**, the property owner, and the chief appraiser. A request by a property owner for a postponement under this subsection may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the appraisal review board, a panel of the board, or the chairman of the board. The chairman or the chairman's representative may take action on [~~grant, but may not deny,~~] a postponement under this subsection without the necessity of action by the full board if the

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occur before the next regular meeting of the board. The granting by the appraisal review board, the chairman, or the chairman's representative of a postponement under this subsection does not require the delivery of additional written notice to the property owner.

Action on a request for postponement is final and may not be the subject of a protest under this chapter.

No equivalent provision.

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hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the board. The granting by the appraisal review board, the chairman, or the chairman's representative of a postponement under this subsection does not require the delivery of additional written notice to the property owner.

(e-1) A property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing and who fails to appear at the hearing is entitled to a new hearing if the property owner files, not later than the fourth day after the date the hearing occurred, a written statement with the appraisal review board showing good cause for the failure to appear and requesting a new hearing.

(e-2) For purposes of Subsections (e) and (e-1), "good cause" means a reason that includes an error or mistake that:

(1) was not intentional or the result of conscious indifference; and

(2) will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.

SECTION __. Section 42.29(a), Tax Code, is amended to read as follows:

(a) A property owner who prevails in an appeal to the court under Section 42.25 or 42.26 or in an appeal to the

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court of a determination of an appraisal review board on a motion filed under Section 25.25 may be awarded reasonable attorney's fees. The amount of the award may not exceed the greater of:

- (1) \$15,000; or
- (2) 20 percent of the total amount by which the property owner's tax liability is reduced as a result of the appeal.

No equivalent provision.

SECTION __. The change in law made by this Act to Section 42.29, Tax Code, applies only to an appeal under Chapter 42, Tax Code, of a determination of an appraisal review board that is filed on or after the effective date of this Act. An appeal under Chapter 42, Tax Code, of a determination of an appraisal review board that was filed before the effective date of this Act is governed by the law in effect on the date the appeal was filed, and the former law is continued in effect for that purpose.

SECTION 2. The change in law made by this Act

applies only to a postponement of a hearing that is requested on or after the effective date of this Act. A postponement of a hearing that is requested before the effective date of this Act is governed by the law as it existed immediately before the effective date of this Act, and that law is continued in effect for that purpose.

SECTION 2. The change in law to Section 41.45, Tax Code, made by this Act to Section 41.45, Tax Code,

applies only to a postponement of a hearing that is requested on or after the effective date of this Act. A postponement of a hearing that is requested before the effective date of this Act is governed by the law as it existed immediately before the effective date of this Act, and that law is continued in effect for that purpose.

SECTION 3.

This Act takes effect immediately if it receives a vote of

SECTION 3. (a) Except as provided by Subsection (b) of this section:

- (1) this Act takes effect immediately if it receives a vote

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two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution.

If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2009.

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of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution; and

(2) if this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2009.

(b) Section 41.415, Tax Code, as added by this Act, takes effect January 1, 2010.

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