

By: Patrick

S.B. No. 1546

A BILL TO BE ENTITLED

AN ACT

1
2 relating to scheduling property tax appeal hearings and legal fees
3 for judicial appeals.

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

5 Section 1. Section 41.45, Tax Code, is amended by amending
6 Subsection (b) to read as follows:

7 (b) The property owner initiating the protest is entitled to
8 an opportunity to appear to offer evidence or argument. The
9 property owner may offer his evidence or argument by affidavit
10 without personally appearing if he attests to the affidavit before
11 an officer authorized to administer oaths and submits the affidavit
12 to the board hearing the protest before it begins the hearing on the
13 protest. On receipt of an affidavit, the board shall notify the
14 chief appraiser. The chief appraiser may inspect the affidavit and
15 is entitled to a copy on request. If the property owner or agent,
16 through human error, fails to attend the hearing, upon request, the
17 appraisal review board shall reschedule the hearing.

18 Section 2. Section 5.14, Tax Code, is amended by adding
19 Subsection (f) to read as follows:

20 (f) The comptroller shall appoint a peer review committee,
21 to review complaints submitted under 5.14 (a), consisting of five
22 members including: two who are employed by appraisal districts, and
23 three members of the public, who may not be property tax
24 consultants. At least one of the public members shall be an

1 attorney licensed by Texas. The peer review committee shall meet
2 publicly as necessary to consider public complaints. Within ninety
3 days of each complaint, they shall prepare a summary and response,
4 which shall be provided to the complainant, the person(s) against
5 whom the complaint was filed, and the public. The response should
6 specifically address whether changes are necessary to comply with
7 the Tax Code, and other Texas statutes. The peer review committee
8 may suggest changes but does not have standing or jurisdiction to
9 enforce them.

10 Section 3. Section 42.29, Tax Code, is amended by adding
11 Subsection (c) to read as follows:

12 (c) Subsection 42.29 (b) shall not apply if: 1)two or more
13 times the comptroller's peer review committee has counseled an
14 appraisal district or an appraisal review board to revise their
15 policies to comply with a specific procedural issue in the Tax Code,
16 and 2)the same procedural violation is determined to have occurred
17 in the subject appeal, if the procedural issue is either: a) the
18 appraisal review board violated Chapter 41 during the hearing,
19 and/or b) if the appraisal district appraiser presented unlawful or
20 fraudulent evidence at the hearing.

21 Section 4. This Act takes effect September 1, 2011.