

By: Otto

H.B. No. 3445

Substitute the following for H.B. No. 3445:

By: Hilderbran

C.S.H.B. No. 3445

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the date by which an appraisal review board must hear a
3 property tax protest, petition, or motion.

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

5 SECTION 1. Section 41.01, Tax Code, is amended by adding
6 Subsection (c) to read as follows:

7 (c) If a hearing is necessary to take action or make a
8 determination under Subsection (a), the board must hold the hearing
9 on or before the 275th day after the date the protest, petition, or
10 motion is filed unless the chief appraiser and the property owner or
11 the property owner's agent agree to extend the deadline. If the
12 chief appraiser and the property owner or the property owner's
13 agent agree to extend the deadline, neither party is subject to the
14 imposition of any penalty or legal consequence as a result of that
15 agreement. If the board fails to hold the hearing by the required
16 date, the protest, petition, or motion is considered granted.

17 SECTION 2. (a) Except as provided by Subsection (b) of this
18 section, this Act applies only to a protest, petition, or motion
19 filed with an appraisal review board on or after the effective date
20 of this Act.

21 (b) This Act applies to a protest, petition, or motion filed
22 with an appraisal review board before the effective date of this Act
23 if the board has not held a hearing on the protest, petition, or
24 motion as of the effective date of this Act.

1 (c) For purposes of the application of Section 41.01(c), Tax
2 Code, as added by this Act, a protest, petition, or motion described
3 by Subsection (b) of this section is considered to have been filed
4 on the effective date of this Act.

5 SECTION 3. This Act takes effect September 1, 2013.