

By: Hancock

S.B. No. 1394

A BILL TO BE ENTITLED

AN ACT

relating to the presentation of evidence in appraisal review board hearings on protests.

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

SECTION 1. Section 41.45, Tax Code, is amended by amending Subsection (h) and adding Subsection (o) to read as follows:

(h) Before the hearing on a protest or immediately after the hearing begins, the chief appraiser and the property owner or the owner's agent shall each provide the other with a copy of any written material or material preserved on any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image that the person intends to offer or submit to the appraisal review board at the hearing.

(o) The appraisal office shall provide audiovisual equipment at each hearing on a protest for use during the hearing by the property owner or the property owner's agent. The audiovisual equipment must be of the same general type, kind, and character as the equipment used by the chief appraiser at a protest hearing.

SECTION 2. This Act takes effect January 1, 2016.