

By: Hancock

S.B. No. 1394

A BILL TO BE ENTITLED

AN ACT

relating to protests before appraisal review boards.

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

SECTION 1. Section 41.413, Tax Code, is amended by amending Subsection (c) and adding Subsection (e) to read as follows:

(c) A person bringing a protest under this section is considered the owner of the property for purposes of the protest. The appraisal review board shall deliver a copy of any notice relating to the protest and of the order determining the protest to the owner of the property and to either the person bringing the protest or the person designated as the agent of the person if a designation has been made by the person under Subsection (e).

(e) A person bringing a protest under this section may designate another person to act as the agent of the person for any purpose under this section. The comptroller shall prescribe forms and adopt rules to facilitate compliance with this subsection.

SECTION 2. 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

1 or submit to the appraisal review board at the hearing.

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

7 SECTION 3. This Act takes effect January 1, 2016.