

AN ACT

relating to the authority of a property owner to participate by telephone conference call at a protest hearing by an appraisal review board.

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

SECTION 1. Section 41.45, Tax Code, is amended by amending Subsections (b) and (n) and adding Subsections (b-1), (b-2), and (b-3) to read as follows:

(b) A [The] property owner initiating a [the] protest is entitled to [an opportunity to] appear to offer evidence or argument. A [The] property owner may offer [his] evidence or argument by affidavit without personally appearing and may appear by telephone conference call to offer argument. A property owner who appears by telephone conference call must offer any evidence by affidavit. A property owner must submit an affidavit described by this subsection [if he attests to the affidavit before an officer authorized to administer oaths and submits the affidavit] to the board hearing the protest before the board [it] begins the hearing on the protest. On receipt of an affidavit, the board shall notify the chief appraiser. The chief appraiser may inspect the affidavit and is entitled to a copy on request.

(b-1) An appraisal review board shall conduct a hearing on a protest by telephone conference call if:

(1) the property owner notifies the board that the

1 property owner intends to appear by telephone conference call in
2 the owner's notice of protest or by written notice filed with the
3 board not later than the 10th day before the date of the hearing; or

4 (2) the board proposes that the hearing be conducted
5 by telephone conference call and the property owner agrees to the
6 hearing being conducted in that manner.

7 (b-2) If a property owner elects to have a hearing on a
8 protest conducted by telephone conference call, the appraisal
9 review board shall:

10 (1) provide a telephone number for the property owner
11 to call to participate in the hearing; and

12 (2) hold the hearing in a location equipped with
13 telephone equipment that allows each board member and the other
14 parties to the protest who are present at the hearing to hear the
15 property owner offer argument.

16 (b-3) A property owner is responsible for providing access
17 to a hearing on a protest conducted by telephone conference call to
18 another person that the owner invites to participate in the
19 hearing.

20 (n) A property owner does not waive the right to appear in
21 person at a [the] protest hearing by submitting an affidavit to the
22 appraisal review board or by electing to appear by telephone
23 conference call. The board may consider an [the] affidavit
24 submitted under this section only if the property owner does not
25 appear in person at the [protest] hearing [in person]. For purposes
26 of scheduling the hearing, the property owner must [shall] state in
27 the affidavit that the property owner does not intend to appear at

1 the hearing or that the property owner intends to appear at the
2 hearing in person or by telephone conference call and that the
3 affidavit may be used only if the property owner does not appear at
4 the hearing in person. If the property owner does not state in the
5 affidavit whether the owner intends to appear at the hearing and has
6 not elected to appear by telephone conference call, the board shall
7 consider the submission of the affidavit as an indication that the
8 property owner does not intend to appear at the hearing. If the
9 property owner states in the affidavit that the owner does not
10 intend to appear at the hearing or does not state in the affidavit
11 whether the owner intends to appear at the hearing and has not
12 elected to appear by telephone conference call, the [~~appraisal~~
13 ~~review~~] board is not required to consider the affidavit at the
14 scheduled hearing and may consider the affidavit at a hearing
15 designated for the specific purpose of processing affidavits.

16 SECTION 2. The changes in law made by this Act apply only to
17 a protest under Chapter 41, Tax Code, for which a notice of protest
18 is filed on or after the effective date of this Act.

19 SECTION 3. This Act takes effect September 1, 2017.

President of the Senate

Speaker of the House

I certify that H.B. No. 455 was passed by the House on April 13, 2017, by the following vote: Yeas 138, Nays 0, 3 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 455 was passed by the Senate on May 11, 2017, by the following vote: Yeas 30, Nays 0, 1 present, not voting.

Secretary of the Senate

APPROVED: _____

Date

Governor