

By: Metcalf

H.B. No. 455

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the authority of a property owner to participate by  
3 telephone at a protest hearing by an appraisal review board.

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 Subsections (b) and (n) and adding Subsection (b-1) to read as  
7 follows:

8 (b) A [The] property owner initiating a [the] protest is  
9 entitled to [an opportunity to] appear to offer evidence or  
10 argument. A [The] property owner may offer [his] evidence or  
11 argument by affidavit without personally appearing and may appear  
12 by telephone to offer argument. A property owner who appears by  
13 telephone must offer any evidence by affidavit. A property owner  
14 must submit an affidavit described by this subsection [if he  
15 attests to the affidavit before an officer authorized to administer  
16 oaths and submits the affidavit] to the board hearing the protest  
17 before the board [it] begins the hearing on the protest. On receipt  
18 of an affidavit, the board shall notify the chief appraiser. The  
19 chief appraiser may inspect the affidavit and is entitled to a copy  
20 on request. To appear at a hearing by telephone, a property owner  
21 must notify the board that the property owner intends to appear by  
22 telephone in the owner's notice of protest or by written notice  
23 filed with the board not later than the 10th day before the date of  
24 the hearing.

1        (b-1) If a property owner provides notice to the board that  
2 the property owner intends to appear at a hearing by telephone, the  
3 board shall:

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

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

10        (n) A property owner does not waive the right to appear in  
11 person at a [the] protest hearing by submitting an affidavit to the  
12 appraisal review board or by submitting notice of intent to appear  
13 by telephone. The board may consider an [the] affidavit submitted  
14 under this section only if the property owner does not appear in  
15 person at the [~~protest~~] hearing [~~in person~~]. For purposes of  
16 scheduling the hearing, the property owner must [~~shall~~] state in  
17 the affidavit that the property owner does not intend to appear at  
18 the hearing or that the property owner intends to appear at the  
19 hearing in person or by telephone and that the affidavit may be used  
20 only if the property owner does not appear at the hearing in person.  
21 If the property owner does not state in the affidavit whether the  
22 owner intends to appear at the hearing and has not submitted notice  
23 of the owner's intent to appear by telephone, the board shall  
24 consider the submission of the affidavit as an indication that the  
25 property owner does not intend to appear at the hearing. If the  
26 property owner states in the affidavit that the owner does not  
27 intend to appear at the hearing or does not state in the affidavit

1 whether the owner intends to appear at the hearing and has not  
2 submitted notice of the owner's intent to appear by telephone, the  
3 [~~appraisal review~~] board is not required to consider the affidavit  
4 at the scheduled hearing and may consider the affidavit at a hearing  
5 designated for the specific purpose of processing affidavits.

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

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