

1-1 By: Metcalf, et al. (Senate Sponsor - Nichols) H.B. No. 455
 1-2 (In the Senate - Received from the House April 18, 2017;
 1-3 April 24, 2017, read first time and referred to Committee on
 1-4 Finance; May 2, 2017, reported favorably by the following vote:
 1-5 Yeas 13, Nays 0, 1 present not voting; May 2, 2017, sent to
 1-6 printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11				X
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23			X	

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to the authority of a property owner to participate by
 1-27 telephone conference call at a protest hearing by an appraisal
 1-28 review board.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 41.45, Tax Code, is amended by amending
 1-31 Subsections (b) and (n) and adding Subsections (b-1), (b-2), and
 1-32 (b-3) to read as follows:

1-33 (b) A [The] property owner initiating a [the] protest is
 1-34 entitled to [an opportunity to] appear to offer evidence or
 1-35 argument. A [The] property owner may offer [his] evidence or
 1-36 argument by affidavit without personally appearing and may appear
 1-37 by telephone conference call to offer argument. A property owner
 1-38 who appears by telephone conference call must offer any evidence by
 1-39 affidavit. A property owner must submit an affidavit described by
 1-40 this subsection [if he attests to the affidavit before an officer
 1-41 authorized to administer oaths and submits the affidavit] to the
 1-42 board hearing the protest before the board [it] begins the hearing
 1-43 on the protest. On receipt of an affidavit, the board shall notify
 1-44 the chief appraiser. The chief appraiser may inspect the affidavit
 1-45 and is entitled to a copy on request.

1-46 (b-1) An appraisal review board shall conduct a hearing on a
 1-47 protest by telephone conference call if:

1-48 (1) the property owner notifies the board that the
 1-49 property owner intends to appear by telephone conference call in
 1-50 the owner's notice of protest or by written notice filed with the
 1-51 board not later than the 10th day before the date of the hearing; or

1-52 (2) the board proposes that the hearing be conducted
 1-53 by telephone conference call and the property owner agrees to the
 1-54 hearing being conducted in that manner.

1-55 (b-2) If a property owner elects to have a hearing on a
 1-56 protest conducted by telephone conference call, the appraisal
 1-57 review board shall:

1-58 (1) provide a telephone number for the property owner
 1-59 to call to participate in the hearing; and

1-60 (2) hold the hearing in a location equipped with
 1-61 telephone equipment that allows each board member and the other

2-1 parties to the protest who are present at the hearing to hear the
2-2 property owner offer argument.

2-3 (b-3) A property owner is responsible for providing access
2-4 to a hearing on a protest conducted by telephone conference call to
2-5 another person that the owner invites to participate in the
2-6 hearing.

2-7 (n) A property owner does not waive the right to appear in
2-8 person at a ~~the~~ protest hearing by submitting an affidavit to the
2-9 appraisal review board or by electing to appear by telephone
2-10 conference call. The board may consider an ~~the~~ affidavit
2-11 submitted under this section only if the property owner does not
2-12 appear in person at the ~~protest~~ hearing ~~[in person]~~. For purposes
2-13 of scheduling the hearing, the property owner must ~~shall~~ state in
2-14 the affidavit that the property owner does not intend to appear at
2-15 the hearing or that the property owner intends to appear at the
2-16 hearing in person or by telephone conference call and that the
2-17 affidavit may be used only if the property owner does not appear at
2-18 the hearing in person. If the property owner does not state in the
2-19 affidavit whether the owner intends to appear at the hearing and has
2-20 not elected to appear by telephone conference call, the board shall
2-21 consider the submission of the affidavit as an indication that the
2-22 property owner does not intend to appear at the hearing. If the
2-23 property owner states in the affidavit that the owner does not
2-24 intend to appear at the hearing or does not state in the affidavit
2-25 whether the owner intends to appear at the hearing and has not
2-26 elected to appear by telephone conference call, the ~~appraisal~~
2-27 ~~review~~ board is not required to consider the affidavit at the
2-28 scheduled hearing and may consider the affidavit at a hearing
2-29 designated for the specific purpose of processing affidavits.

2-30 SECTION 2. The changes in law made by this Act apply only to
2-31 a protest under Chapter 41, Tax Code, for which a notice of protest
2-32 is filed on or after the effective date of this Act.

2-33 SECTION 3. This Act takes effect September 1, 2017.

2-34

* * * * *