

By: Dale

H.B. No. 804

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the duty of a property owner to send a lessee of the
3 property who is required to pay the ad valorem taxes on the property
4 a copy of any notice of appraised value received by the property
5 owner.

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

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

9 (d) A [The] property owner shall [timely] send to a [the]
10 person leasing [the] property under a contract described by this
11 section a copy of any notice of appraised value of the property [the
12 property's reappraisal] received by the property owner. The
13 property owner must send the notice not later than the 10th day
14 after the date the property owner receives the notice [Failure of
15 the owner to send a copy of the notice to the person leasing the
16 property does not affect the time within which the person leasing
17 the property may protest the appraised value].

18 (e) A person authorized by this section to protest before
19 the appraisal review board a determination of the appraised value
20 of property is entitled to file a notice of the protest not later
21 than the 30th day after the date the notice is otherwise required to
22 be filed under this title if the property owner does not comply with
23 the requirements of Subsection (d).

24 SECTION 2. The changes in law made by this Act apply only to

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1 a notice of appraised value received by a property owner on or after
2 the effective date of this Act.

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