

1-1 By: Dale (Senate Sponsor - Taylor of Collin) H.B. No. 804
 1-2 (In the Senate - Received from the House May 10, 2017;
 1-3 May 10, 2017, read first time and referred to Committee on Finance;
 1-4 May 16, 2017, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 9, Nays 0; May 16, 2017,
 1-6 sent to 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 COMMITTEE SUBSTITUTE FOR H.B. No. 804 By: Hancock

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to the entitlement of a lessee of property who is required
 1-28 to pay the ad valorem taxes on the property to receive notice of the
 1-29 appraised value of the property.

1-30 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Section 41.413, Tax Code, is amended by amending
 1-32 Subsection (d) and adding Subsections (e) and (f) to read as
 1-33 follows:

1-34 (d) A ~~the~~ property owner shall ~~timely~~ send to a ~~the~~
 1-35 person leasing ~~the~~ property under a contract described by this
 1-36 section a copy of any notice of appraised value of the property ~~the~~
 1-37 ~~property's reappraisal~~ received by the property owner. The
 1-38 property owner must send the notice not later than the 10th day
 1-39 after the date the property owner receives the notice. Failure of
 1-40 the property owner to send a copy of the notice to the person
 1-41 leasing the property does not affect the time within which the
 1-42 person leasing the property may protest the appraised value. This
 1-43 subsection does not apply if the property owner and the person
 1-44 leasing the property have agreed in the contract to waive the
 1-45 requirements of this subsection or that the person leasing the
 1-46 property will not protest the appraised value of the property.

1-47 (e) A person leasing property under a contract described by
 1-48 this section may request that the chief appraiser of the appraisal
 1-49 district in which the property is located send the notice described
 1-50 by Subsection (d) to the person. Except as provided by Subsection
 1-51 (f), the chief appraiser shall send the notice to the person leasing
 1-52 the property not later than the fifth day after the date the notice
 1-53 is sent to the property owner if the person demonstrates that the
 1-54 person is contractually obligated to reimburse the property owner
 1-55 for the taxes imposed on the property.

1-56 (f) A chief appraiser who receives a request under
 1-57 Subsection (e) is not required to send the notice requested under
 1-58 that subsection if the appraisal district in which the property
 1-59 that is the subject of the notice is located posts the appraised
 1-60 value of the property on the district's Internet website not later

2-1 than the fifth day after the date the notice is sent to the property
2-2 owner.

2-3 SECTION 2. The changes in law made by this Act apply only to
2-4 a notice of appraised value sent to a property owner on or after the
2-5 effective date of this Act.

2-6 SECTION 3. This Act takes effect September 1, 2017.

2-7 * * * * *