

1-1 By: Murphy (Senate Sponsor - Bettencourt) H.B. No. 2228
 1-2 (In the Senate - Received from the House May 5, 2017;
 1-3 May 5, 2017, read first time and referred to Committee on Finance;
 1-4 May 11, 2017, reported favorably by the following vote: Yeas 10,
 1-5 Nays 0; May 11, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell			X	
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst			X	
1-14 Nichols	X			
1-15 Schwertner			X	
1-16 Seliger	X			
1-17 Taylor of Galveston			X	
1-18 Uresti	X			
1-19 Watson	X			
1-20 West			X	
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to deadlines for performing various functions in
 1-26 connection with the ad valorem tax system.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 11.4391(a), Tax Code, is amended to read
 1-29 as follows:

1-30 (a) The chief appraiser shall accept and approve or deny an
 1-31 application for an exemption for freeport goods under Section
 1-32 11.251 after the deadline for filing it has passed if it is filed
 1-33 not later than June 15 [~~before the date the appraisal review board~~
 1-34 ~~approves the appraisal records~~].

1-35 SECTION 2. Section 21.09(b), Tax Code, is amended to read as
 1-36 follows:

1-37 (b) A person claiming an allocation must apply for the
 1-38 allocation each year the person claims the allocation. A person
 1-39 claiming an allocation must file a completed allocation application
 1-40 form before April [~~May~~] 1 and must provide the information required
 1-41 by the form. If the property was not on the appraisal roll in the
 1-42 preceding year, the deadline for filing the allocation application
 1-43 form is extended to the 30th [~~45th~~] day after the date of receipt of
 1-44 the notice of appraised value required by Section 25.19(a)(3). For
 1-45 good cause shown, the chief appraiser shall extend the deadline for
 1-46 filing an allocation application form by written order for a period
 1-47 not to exceed 30 [~~60~~] days.

1-48 SECTION 3. Section 22.23, Tax Code, is amended by adding
 1-49 Subsections (c) and (d) to read as follows:

1-50 (c) Notwithstanding Subsections (a) and (b), rendition
 1-51 statements and property reports for property located in an
 1-52 appraisal district in which one or more taxing units exempt
 1-53 property under Section 11.251 must be delivered to the chief
 1-54 appraiser not later than April 1. On written request by the
 1-55 property owner, the chief appraiser shall extend the deadline
 1-56 provided by this subsection for filing a rendition statement or
 1-57 property report to May 1. The chief appraiser may further extend
 1-58 the deadline an additional 15 days for good cause shown in writing
 1-59 by the property owner.

1-60 (d) Notwithstanding any other provision of this section,
 1-61 rendition statements and property reports for property regulated by

2-1 the Public Utility Commission of Texas, the Railroad Commission of
 2-2 Texas, the federal Surface Transportation Board, or the Federal
 2-3 Energy Regulatory Commission must be delivered to the chief
 2-4 appraiser not later than April 30, except as provided by Section
 2-5 22.02. The chief appraiser may extend the filing deadline 15 days
 2-6 for good cause shown in writing by the property owner.

2-7 SECTION 4. Section 41.11(a), Tax Code, is amended to read as
 2-8 follows:

2-9 (a) Not later than the date the appraisal review board
 2-10 approves the appraisal records as provided by Section 41.12, the
 2-11 secretary of the board shall deliver written notice to a property
 2-12 owner of any change in the records that is ordered by the board as
 2-13 provided by this subchapter and that will result in an increase in
 2-14 the tax liability of the property owner. An owner who receives a
 2-15 notice as provided by this section shall be entitled to protest such
 2-16 action as provided by Section 41.44(a)(2) [~~41.44(a)(3)~~].

2-17 SECTION 5. Sections 41.44(a) and (c), Tax Code, are amended
 2-18 to read as follows:

2-19 (a) Except as provided by Subsections (b), [~~(b-1)~~], (c),
 2-20 (c-1), and (c-2), to be entitled to a hearing and determination of a
 2-21 protest, the property owner initiating the protest must file a
 2-22 written notice of the protest with the appraisal review board
 2-23 having authority to hear the matter protested:

2-24 (1) not later than [~~before~~] May 15 [~~1~~] or [~~not later~~
 2-25 ~~than~~] the 30th day after the date that notice to the property owner
 2-26 was delivered to the property owner as provided by Section 25.19,
 2-27 [~~if the property is a single-family residence that qualifies for an~~
 2-28 ~~exemption under Section 11.13,~~] whichever is later;

2-29 (2) [~~before June 1 or not later than the 30th day after~~
 2-30 ~~the date that notice was delivered to the property owner as provided~~
 2-31 ~~by Section 25.19 in connection with any other property, whichever~~
 2-32 ~~is later,~~

2-33 [~~(3)~~] in the case of a protest of a change in the
 2-34 appraisal records ordered as provided by Subchapter A of this
 2-35 chapter or by Chapter 25, not later than the 30th day after the date
 2-36 notice of the change is delivered to the property owner;

2-37 (3) [~~(4)~~] in the case of a determination that a change
 2-38 in the use of land appraised under Subchapter C, D, E, or H, Chapter
 2-39 23, has occurred, not later than the 30th day after the date the
 2-40 notice of the determination is delivered to the property owner; or

2-41 (4) [~~(5)~~] in the case of a determination of
 2-42 eligibility for a refund under Section 23.1243, not later than the
 2-43 30th day after the date the notice of the determination is delivered
 2-44 to the property owner.

2-45 (c) A property owner who files notice of a protest
 2-46 authorized by Section 41.411 is entitled to a hearing and
 2-47 determination of the protest if the property owner files the notice
 2-48 prior to the date the taxes on the property to which the notice
 2-49 applies become delinquent. An owner of land who files a notice of
 2-50 protest under Subsection (a)(3) [~~(a)(4)~~] is entitled to a hearing
 2-51 and determination of the protest without regard to whether the
 2-52 appraisal records are approved.

2-53 SECTION 6. Section 41.44(b-1), Tax Code, is repealed.

2-54 SECTION 7. This Act applies only to ad valorem taxes imposed
 2-55 for a tax year beginning on or after the effective date of this Act.

2-56 SECTION 8. This Act takes effect January 1, 2018.

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