

By: Bell

H.B. No. 3760

A BILL TO BE ENTITLED

AN ACT

relating to the failure of a property owner to receive notice of a protest hearing from the appraisal review board with which the owner has filed the protest.

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

SECTION 1. Section 41.411, Tax Code, is amended by adding Subsection (d) to read as follows:

(d) A rebuttable presumption exists that an appraisal review board failed to provide and deliver notice of a hearing on a protest regarding real property filed by the owner of the property if the owner alleges that the owner did not receive the notice. The appraisal review board may rebut the presumption by presenting clear and convincing evidence that the notice was sent to the property owner at the correct address. In this subsection, "clear and convincing evidence" means the measure or degree of proof that will produce in the mind of the trier of fact a firm belief or conviction as to the truth of the allegations sought to be established.

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

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