

By: Bettencourt

S.B. No. 946

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

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

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

3 (c) Notwithstanding Subsections (a) and (b), rendition
4 statements and property reports for property located in an
5 appraisal district in which one or more taxing units exempt
6 property under Section 11.251 must be delivered to the chief
7 appraiser not later than April 1. The chief appraiser may extend the
8 filing deadline to not later than May 1 for good cause on written
9 request by the property owner.

10 (d) Notwithstanding any other provision of this section,
11 rendition statements and property reports for property regulated by
12 the Public Utility Commission of Texas, the Railroad Commission of
13 Texas, the federal Surface Transportation Board, or the Federal
14 Energy Regulatory Commission must be delivered to the chief
15 appraiser not later than April 30, except as provided by Section
16 22.02. The chief appraiser may extend the filing deadline 15 days
17 for good cause on written request by the property owner.

18 SECTION 4. Section 41.11(a), Tax Code, is amended to read as
19 follows:

20 (a) Not later than the date the appraisal review board
21 approves the appraisal records as provided by Section 41.12, the
22 secretary of the board shall deliver written notice to a property
23 owner of any change in the records that is ordered by the board as
24 provided by this subchapter and that will result in an increase in
25 the tax liability of the property owner. An owner who receives a
26 notice as provided by this section shall be entitled to protest such
27 action as provided by Section 41.44(a)(2) [~~41.44(a)(3)~~].

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

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

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

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

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

21 (3) [~~(4)~~] in the case of a determination that a change
22 in the use of land appraised under Subchapter C, D, E, or H, Chapter
23 23, has occurred, not later than the 30th day after the date the
24 notice of the determination is delivered to the property owner; or

25 (4) [~~(5)~~] in the case of a determination of
26 eligibility for a refund under Section 23.1243, not later than the
27 30th day after the date the notice of the determination is delivered

1 to the property owner.

2 (c) A property owner who files notice of a protest
3 authorized by Section 41.411 is entitled to a hearing and
4 determination of the protest if the property owner files the notice
5 prior to the date the taxes on the property to which the notice
6 applies become delinquent. An owner of land who files a notice of
7 protest under Subsection (a)(3) [~~(a)(4)~~] is entitled to a hearing
8 and determination of the protest without regard to whether the
9 appraisal records are approved.

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

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

13 SECTION 8. This Act takes effect January 1, 2018.