1-1 By: Bettencourt   S.B. No. 946
1-2   (In the Senate - Filed February 17, 2017; March 1, 2017,
1-3 read first time and referred to Committee on Finance;
1-4 March 16, 2017, reported favorably by the following vote: Yeas 13,
1-5 Nays 0; March 16, 2017, sent to printer.)

1-6   COMMITTEE VOTE

1-7		Yea	Nay	Absent	PNV
1-8	Nelson	X			
1-9	Hinojosa	X			
1-10	Bettencourt	X			
1-11	Birdwell	X			
1-12	Hancock	X			
1-13	Huffman	X			
1-14	Kolkhorst	X			
1-15	Nichols	X			
1-16	Schwertner	X			
1-17	Seliger	X			
1-18	Taylor of Galveston			X	
1-19	Uresti	X			
1-20	Watson	X			
1-21	West			X	
1-22	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 1 [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.   The chief appraiser may extend
1-55 the filing deadline to not later than May 1 for good cause on
1-56 written request by the property owner.
1-57   (d) Notwithstanding any other provision of this section,
1-58 rendition statements and property reports for property regulated by
1-59 the Public Utility Commission of Texas, the Railroad Commission of
1-60 Texas, the federal Surface Transportation Board, or the Federal
1-61 Energy Regulatory Commission must be delivered to the chief

2-1 appraiser not later than April 30, except as provided by Section
2-2 22.02. The chief appraiser may extend the filing deadline 15 days
2-3 for good cause on written request by the property owner.
2-4 SECTION 4. Section 41.11(a), Tax Code, is amended to read as
2-5 follows:
2-6 (a) Not later than the date the appraisal review board
2-7 approves the appraisal records as provided by Section 41.12, the
2-8 secretary of the board shall deliver written notice to a property
2-9 owner of any change in the records that is ordered by the board as
2-10 provided by this subchapter and that will result in an increase in
2-11 the tax liability of the property owner. An owner who receives a
2-12 notice as provided by this section shall be entitled to protest such
2-13 action as provided by Section 41.44(a)(2) [41.44(a)(3)].
2-14 SECTION 5. Sections 41.44(a) and (c), Tax Code, are amended
2-15 to read as follows:
2-16 (a) Except as provided by Subsections (b), [(b-1),] (c),
2-17 (c-1), and (c-2), to be entitled to a hearing and determination of a
2-18 protest, the property owner initiating the protest must file a
2-19 written notice of the protest with the appraisal review board
2-20 having authority to hear the matter protested:
2-21 (1) before May 15 [1] or not later than the 30th day
2-22 after the date that notice to the property owner was delivered to
2-23 the property owner as provided by Section 25.19, [if the property is
2-24 a single-family residence that qualifies for an exemption under
2-25 Section 11.13,] whichever is later;
2-26 (2) [before June 1 or not later than the 30th day after
2-27 the date that notice was delivered to the property owner as provided
2-28 by Section 25.19 in connection with any other property, whichever
2-29 is later;
2-30 [(3)] in the case of a protest of a change in the
2-31 appraisal records ordered as provided by Subchapter A of this
2-32 chapter or by Chapter 25, not later than the 30th day after the date
2-33 notice of the change is delivered to the property owner;
2-34 (3) [(4)] in the case of a determination that a change
2-35 in the use of land appraised under Subchapter C, D, E, or H, Chapter
2-36 23, has occurred, not later than the 30th day after the date the
2-37 notice of the determination is delivered to the property owner; or
2-38 (4) [(5)] in the case of a determination of
2-39 eligibility for a refund under Section 23.1243, not later than the
2-40 30th day after the date the notice of the determination is delivered
2-41 to the property owner.
2-42 (c) A property owner who files notice of a protest
2-43 authorized by Section 41.411 is entitled to a hearing and
2-44 determination of the protest if the property owner files the notice
2-45 prior to the date the taxes on the property to which the notice
2-46 applies become delinquent. An owner of land who files a notice of
2-47 protest under Subsection (a)(3) [(a)(4)] is entitled to a hearing
2-48 and determination of the protest without regard to whether the
2-49 appraisal records are approved.
2-50 SECTION 6. Section 41.44(b-1), Tax Code, is repealed.
2-51 SECTION 7. This Act applies only to ad valorem taxes imposed
2-52 for a tax year beginning on or after the effective date of this Act.
2-53 SECTION 8. This Act takes effect January 1, 2018.

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