

By: Buckingham

S.B. No. 1767

A BILL TO BE ENTITLED

AN ACT

relating to hearings and protests before appraisal review boards involving ad valorem tax determinations.

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

SECTION 1. Section 25.25(e), Tax Code, is amended to read as follows:

(e) If the chief appraiser and the property owner do not agree to the correction before the 15th day after the date the motion is filed, a party bringing a motion under Subsection (c) or (d) is entitled on request to a hearing on and a determination of the motion by the appraisal review board. A party bringing a motion under this section must describe the error or errors that the motion is seeking to correct. Not later than 15 days before the date of the hearing, the board shall deliver written notice of the date, time, and place of the hearing to the chief appraiser, the property owner, and the presiding officer of the governing body of each taxing unit in which the property is located. The chief appraiser, the property owner, and each taxing unit are entitled to present evidence and argument at the hearing and to receive written notice of the board's determination of the motion. The property owner is entitled to elect to present the owner's evidence and argument before, after, or between the cases presented by the chief appraiser and each taxing unit. A property owner who files the motion must comply with the payment requirements of Section 25.26 or forfeit the right to a

1 final determination of the motion.

2 SECTION 2. Section 41.47, Tax Code, is amended by adding  
3 Subsection (a-1) to read as follows:

4 (a-1) The board may not determine the appraised value of the  
5 property that is the subject of a protest to be an amount greater  
6 than the appraised value of the property as shown in the appraisal  
7 records submitted to the board by the chief appraiser under Section  
8 25.22 or 25.23 unless agreed to by the parties to the protest.

9 SECTION 3. Section 41.66(b), Tax Code, is amended to read as  
10 follows:

11 (b) Hearing procedures to the greatest extent practicable  
12 shall be informal. Each party to a hearing is entitled to offer  
13 evidence, examine or cross-examine witnesses or other parties, and  
14 present argument on the matters subject to the hearing. A property  
15 owner who is a party to a protest is entitled to elect to present the  
16 owner's case at a hearing on the protest either before or after the  
17 appraisal district presents the district's case.

18 SECTION 4. The change in law made by this Act to Section  
19 25.25, Tax Code, applies only to a motion to correct an appraisal  
20 roll filed on or after the effective date of this Act.

21 SECTION 5. The changes in law made by this Act to Sections  
22 41.47 and 41.66, Tax Code, apply only to a protest for which the  
23 notice of protest was filed by a property owner or the designated  
24 agent of the owner with the appraisal review board established for  
25 an appraisal district on or after the effective date of this Act.

26 SECTION 6. This Act takes effect January 1, 2018.