

1-1 By: Buckingham S.B. No. 1767  
 1-2 (In the Senate - Filed March 9, 2017; March 23, 2017, read  
 1-3 first time and referred to Committee on Finance; April 4, 2017,  
 1-4 reported adversely, with favorable Committee Substitute by the  
 1-5 following vote: Yeas 13, Nays 0, 1 present not voting;  
 1-6 April 4, 2017, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10	X			
1-11				X
1-12	X			
1-13	X			
1-14			X	
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 1767 By: Hinojosa

1-25 A BILL TO BE ENTITLED  
 1-26 AN ACT

1-27 relating to hearings and protests before appraisal review boards  
 1-28 involving ad valorem tax determinations.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 25.25(e), Tax Code, is amended to read as  
 1-31 follows:

1-32 (e) If the chief appraiser and the property owner do not  
 1-33 agree to the correction before the 15th day after the date the  
 1-34 motion is filed, a party bringing a motion under Subsection (c) or  
 1-35 (d) is entitled on request to a hearing on and a determination of  
 1-36 the motion by the appraisal review board. A party bringing a motion  
 1-37 under this section must describe the error or errors that the motion  
 1-38 is seeking to correct. Not later than 15 days before the date of the  
 1-39 hearing, the board shall deliver written notice of the date, time,  
 1-40 and place of the hearing to the chief appraiser, the property owner,  
 1-41 and the presiding officer of the governing body of each taxing unit  
 1-42 in which the property is located. The chief appraiser, the property  
 1-43 owner, and each taxing unit are entitled to present evidence and  
 1-44 argument at the hearing and to receive written notice of the board's  
 1-45 determination of the motion. The property owner is entitled to  
 1-46 elect to present the owner's evidence and argument before, after,  
 1-47 or between the cases presented by the chief appraiser and each  
 1-48 taxing unit. A property owner who files the motion must comply with  
 1-49 the payment requirements of Section 25.26 or forfeit the right to a  
 1-50 final determination of the motion.

1-51 SECTION 2. Section 41.66(b), Tax Code, is amended to read as  
 1-52 follows:

1-53 (b) Hearing procedures to the greatest extent practicable  
 1-54 shall be informal. Each party to a hearing is entitled to offer  
 1-55 evidence, examine or cross-examine witnesses or other parties, and  
 1-56 present argument on the matters subject to the hearing. A property  
 1-57 owner who is a party to a protest is entitled to elect to present the  
 1-58 owner's case at a hearing on the protest either before or after the  
 1-59 appraisal district presents the district's case.

1-60 SECTION 3. The change in law made by this Act to Section

2-1 25.25, Tax Code, applies only to a motion to correct an appraisal  
2-2 roll filed on or after the effective date of this Act.

2-3 SECTION 4. The change in law made by this Act to Section  
2-4 41.66, Tax Code, applies only to a protest for which the notice of  
2-5 protest was filed by a property owner or the designated agent of the  
2-6 owner with the appraisal review board established for an appraisal  
2-7 district on or after the effective date of this Act.

2-8 SECTION 5. This Act takes effect January 1, 2018.

2-9

\* \* \* \* \*