

**House Bill 804**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 41.413, Tax Code, is amended by amending Subsection (d) and adding Subsections (e) and (f) to read as follows:

(d) A [The] property owner shall [timely] send to a [the] person leasing [the] property under a contract described by this section a copy of any notice of appraised value of the property [the property's reappraisal] received by the property owner. The property owner must send the notice not later than the 10th day after the date the property owner receives the notice. Failure of the property owner to send a copy of the notice to the person leasing the property does not affect the time within which the person leasing the property may protest the appraised value. The property owner and person leasing the property may waive the requirements of this subsection in the contract.

(e) A person leasing property under a contract described by this section may request that the chief appraiser of the appraisal district in which the property is located send the notice described by Subsection (d) to the person. Except as provided by Subsection (f), the chief appraiser shall send the notice to the person leasing the property not later than the fifth day after the date the notice is sent to the property owner if the person demonstrates that the person is contractually obligated to reimburse the property owner for the taxes imposed on the property.

(f) A chief appraiser that receives a request under Subsection (e) is not required to send the notice requested under that subsection if the appraisal district in which the property that is the subject of the notice is located posts the appraised value of the property on the district's Internet website not later than the

SENATE VERSION (IE)

SECTION 1. Section 41.413, Tax Code, is amended by amending Subsection (d) and adding Subsections (e), (f), and (g) to read as follows: [FA1(1)]

(d) A [The] property owner shall [timely] send to a [the] person leasing [the] property under a contract described by this section a copy of any notice of appraised value of the property [the property's reappraisal] received by the property owner. The property owner must send the notice not later than the 10th day after the date the property owner receives the notice. Failure of the property owner to send a copy of the notice to the person leasing the property does not affect the time within which the person leasing the property may protest the appraised value. This subsection does not apply if the property owner and the person leasing the property have agreed in the contract to waive the requirements of this subsection or that the person leasing the property will not protest the appraised value of the property.

(e) A person leasing property under a contract described by this section may request that the chief appraiser of the appraisal district in which the property is located send the notice described by Subsection (d) to the person. Except as provided by Subsection (f), the chief appraiser shall send the notice to the person leasing the property not later than the fifth day after the date the notice is sent to the property owner if the person demonstrates that the person is contractually obligated to reimburse the property owner for the taxes imposed on the property.

(f) A chief appraiser who receives a request under Subsection (e) is not required to send the notice requested under that subsection if the appraisal district in which the property that is the subject of the notice is located posts the appraised value of the property on the district's Internet website not later than the

CONFERENCE

**House Bill 804**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SENATE VERSION (IE)

CONFERENCE

fifth day after the date the notice is sent to the property owner.

fifth day after the date the notice is sent to the property owner.  
(g) A person leasing property under a contract described by  
this section may designate another person to act as the agent  
of the lessee for any purpose under this title. The lessee must  
make the designation in the manner provided by Section  
1.111. An agent designated under this subsection has the same  
authority and is subject to the same limitations as an agent  
designated by a property owner under Section 1.111.  
[FA1(2)]

SECTION 2. The changes in law made by this Act apply only to a notice of appraised value sent to a property owner on or after the effective date of this Act.

SECTION 2. Same as House version.

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

SECTION 3. Same as House version.