

Amend CSSB 2 (house committee report) as follows:

(1) On page 86, line 5, strike "Section 41.44(d), Tax Code, is" and substitute "Sections 41.44(a) and (d), Tax Code, are".

(2) On page 86, between lines 6 and 7, insert the following:

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

(1) not later than May 15 or the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19, whichever is later;

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

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

(4) in the case of a determination of eligibility for a refund under Section 23.1243, not later than the 30th day after the date the notice of the determination is delivered to the property owner; or

(5) in the case of a protest described by Section 41.41(a)(9), not later than the 30th day after the date the notice of the determination that a change in the use of the land has occurred is delivered to the property owner.

(3) Add the following appropriately numbered SECTIONS to the bill and renumber the SECTIONS of the bill accordingly:

SECTION _____. Section 41.41(a), Tax Code, is amended to read as follows:

(a) A property owner is entitled to protest before the appraisal review board the following actions:

(1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised

or market value;

(2) unequal appraisal of the owner's property;

(3) inclusion of the owner's property on the appraisal records;

(4) denial to the property owner in whole or in part of a partial exemption;

(5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;

(6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;

(7) determination that the property owner is the owner of property;

(8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; [~~or~~]

(9) for purposes of determining the amount of the additional tax described by Section 23.55(a), determination of the appraised or market value of land appraised as provided by Subchapter D, Chapter 23, for each of the years preceding the year in which the change of use of the land occurs used to determine the amount of additional tax imposed; or

(10) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

SECTION _____. Sections 41.41(a) and 41.44(a), Tax Code, as amended by this Act, apply only to a change of use of land appraised under Subchapter D, Chapter 23, Tax Code, that occurs on or after January 1, 2020.