

BILL ANALYSIS

H.B. 4269
By: Hull
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

In Texas, property owners are afforded the right to protest the appraised value of their property and to appear at a hearing to offer evidence or argument. A property owner may choose to appear by telephone conference call and must offer evidence by affidavit to do so. During the emergency orders issued by many local governments during the COVID-19 pandemic, many governmental offices were closed, which negatively impacted services and proceedings. In some instances, appraisal review boards (ARB) attempted to require property owners to appear by videoconference to protest their appraisal, stating that this satisfied the in-person requirement. However, the attorney general stated in an opinion that while the Tax Code gives property owners a right to appear in person at a protest hearing, the Texas Administrative Code does not allow ARBs to require protest hearings to be conducted by videoconference in lieu of in-person hearings when requested by a property owner. It has been suggested that current statute lacks clarity as to whether an ARB may hold a hearing by videoconference. H.B. 4269 seeks to remedy this situation by revising the procedures used by an ARB to conduct a hearing on a taxpayer protest.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 4269 amends the Tax Code to authorize a property owner to appear before an appraisal review board (ARB) by videoconference in a hearing on a taxpayer protest. The bill authorizes, but expressly does not require, a property owner who appears by telephone conference call or videoconference to offer evidence or argument by affidavit. However, the bill requires a property owner who neither appears in person nor by telephone conference call or videoconference to offer any evidence or argument by affidavit. The bill requires the ARB to do the following if the property owner elects to appear by videoconference and appropriately notifies the ARB of that election:

- conduct the hearing by videoconference;
- provide an Internet location or URL address for the property owner to use to participate in the hearing; and
- hold the hearing in a location equipped with equipment that allows each ARB member and the other parties to the protest who are present to hear and see the property owner offer evidence or argument.

EFFECTIVE DATE

September 1, 2021.