By:  Lucio S.B. No. 1919

(In the Senate - Filed March 12, 2021; April 1, 2021, read first time and referred to Committee on Local Government; April 29, 2021, reported adversely, with favorable Committee Substitute by the following vote: Yeas 5, Nays 0; April 29, 2021, sent to printer.)

COMMITTEE VOTE

                 Yea Nay Absent  PNV

Bettencourt       X

Menéndez                   X

Eckhardt                   X

Gutierrez                  X

Hall              X

Nichols           X

Paxton            X

Springer          X

Zaffirini                  X

COMMITTEE SUBSTITUTE FOR S.B. No. 1919 By:  Zaffirini

A BILL TO BE ENTITLED

AN ACT

relating to the authority of a property owner to participate by videoconference at a protest hearing by certain appraisal review boards.

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

SECTION 1.  Section 41.45, Tax Code, is amended by amending Subsections (b), (b-1), (b-2), (b-3), and (n) and adding Subsection (b-4) to read as follows:

(b)  A property owner initiating a protest is entitled to appear to offer evidence or argument. A property owner may offer evidence or argument by affidavit without personally appearing and may appear by telephone conference call or videoconference to offer argument. A property owner who appears by telephone conference call or videoconference must offer any evidence by affidavit. A property owner must submit an affidavit described by this subsection to the board hearing the protest before the board begins the hearing on the protest. On receipt of an affidavit, the board shall notify the chief appraiser. The chief appraiser may inspect the affidavit and is entitled to a copy on request.

(b-1)  An appraisal review board shall conduct a hearing on a protest by telephone conference call or by videoconference, as specified by the property owner at the owner's election, if:

(1)  the property owner notifies the board that the property owner intends to appear by telephone conference call or videoconference in the owner's notice of protest or by written notice filed with the board not later than the 10th day before the date of the hearing; or

(2)  the board proposes that the hearing be conducted by telephone conference call or videoconference and the property owner agrees to the hearing being conducted in that manner.

(b-2)  If a property owner elects to have a hearing on a protest conducted by telephone conference call or videoconference, the appraisal review board shall:

(1)  provide:

(A)  a telephone number for the property owner to call to participate in the hearing, if the hearing is to be conducted by telephone conference call; or

(B)  an Internet location or uniform resource locator (URL) address for the property owner to use to participate in the hearing, if the hearing is to be conducted by videoconference; and

(2)  hold the hearing in a location equipped with [~~telephone~~] equipment that allows each board member and the other parties to the protest who are present at the hearing to hear and, if applicable, see the property owner offer argument.

(b-3)  A property owner is responsible for providing access to a hearing on a protest conducted by telephone conference call or videoconference to another person that the owner invites to participate in the hearing.

(b-4)  Notwithstanding any other provision of this section, an appraisal review board is not required to conduct a hearing by videoconference if the board:

(1)  is established for a county with a population of less than 100,000; and

(2)  lacks the technological capability to conduct a videoconference.

(n)  A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the appraisal review board or by electing to appear by telephone conference call or videoconference. The board may consider an affidavit submitted under this section only if the property owner does not appear in person at the hearing. For purposes of scheduling the hearing, the property owner must state in the affidavit that the property owner does not intend to appear at the hearing or that the property owner intends to appear at the hearing in person or by telephone conference call or videoconference and that the affidavit may be used only if the property owner does not appear at the hearing in person. If the property owner does not state in the affidavit whether the owner intends to appear at the hearing and has not elected to appear by telephone conference call or videoconference, the board shall consider the submission of the affidavit as an indication that the property owner does not intend to appear at the hearing. If the property owner states in the affidavit that the owner does not intend to appear at the hearing or does not state in the affidavit whether the owner intends to appear at the hearing and has not elected to appear by telephone conference call or videoconference, the board is not required to consider the affidavit at the scheduled hearing and may consider the affidavit at a hearing designated for the specific purpose of processing affidavits.

SECTION 2.  The changes in law made by this Act apply only to a protest under Chapter 41, Tax Code, for which a notice of protest was filed by a property owner on or after the effective date of this Act.

SECTION 3.  This Act takes effect September 1, 2021.

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