

By: Bonnen, Button

H.B. No. 4179

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the procedures to be used by an appraisal district in
3 resolving a protest following the filing of a notice of protest by a
4 property owner.

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

6 SECTION 1. Section 25.19(b), Tax Code, as effective January
7 1, 2022, is amended to read as follows:

8 (b) The chief appraiser shall separate real from personal
9 property and include in the notice for each:

10 (1) a list of the taxing units in which the property is
11 taxable;

12 (2) the appraised value of the property in the
13 preceding year;

14 (3) the taxable value of the property in the preceding
15 year for each taxing unit taxing the property;

16 (4) the appraised value of the property for the
17 current year, the kind and amount of each exemption and partial
18 exemption, if any, approved for the property for the current year
19 and for the preceding year, and, if an exemption or partial
20 exemption that was approved for the preceding year was canceled or
21 reduced for the current year, the amount of the exemption or partial
22 exemption canceled or reduced;

23 (5) in italic typeface, the following statement: "The
24 Texas Legislature does not set the amount of your local taxes. Your

1 property tax burden is decided by your locally elected officials,
2 and all inquiries concerning your taxes should be directed to those
3 officials";

4 (6) a detailed explanation of the time and procedure
5 for protesting the value;

6 (7) the date and place the appraisal review board will
7 begin hearing protests; ~~and~~

8 (8) an explanation of the availability and purpose of
9 an informal conference with the appraisal office before a hearing
10 on a protest; and

11 (9) a brief explanation that the governing body of
12 each taxing unit decides whether or not taxes on the property will
13 increase and the appraisal district only determines the value of
14 the property.

15 SECTION 2. Subchapter C, Chapter 41, Tax Code, is amended by
16 adding Section 41.445 to read as follows:

17 Sec. 41.445. INFORMAL CONFERENCE BEFORE HEARING ON PROTEST.

18 (a) The appraisal district shall schedule an informal conference
19 with the appraisal office for each property owner who files a notice
20 of protest with the appraisal review board and requests an informal
21 conference, to be held before the hearing on the protest. Notice of
22 the date, time, and location of the informal conference shall be
23 delivered to the property owner with the notice of protest hearing
24 required under Section 41.46 or may be delivered electronically at
25 the property owner's request.

26 (b) Except as provided by Subsection (c), the informal
27 conference may not be scheduled to be held on the same day on which

1 the hearing on the protest is scheduled to be held or during the
2 five-day period preceding that date unless the property owner
3 agrees to the holding of the conference on the scheduled day.

4 (c) On request made in writing by the property owner to the
5 appraisal office with good cause shown, the appraisal office shall
6 reschedule the informal conference for a later date that is before
7 the date of the hearing on the protest. The rescheduling of the
8 informal conference under this subsection does not require the
9 delivery of additional written notice to the property owner. The
10 appraisal office may reschedule the informal conference for a date
11 during the five-day period described by Subsection (b) with the
12 property owner's consent.

13 (d) The appraisal office shall cancel the informal
14 conference if the property owner informs the appraisal office, in
15 writing, that the property owner elects not to participate in the
16 conference.

17 (e) The property owner's failure to appear at the informal
18 conference does not prevent the appraisal review board from hearing
19 the protest and issuing an order determining the protest.

20 SECTION 3. Section 41.45(b-1), Tax Code, is amended to read
21 as follows:

22 (b-1) An appraisal review board shall conduct a hearing on a
23 protest by telephone conference call if [+

24 [~~1~~] the property owner notifies the board that the
25 property owner intends to appear by telephone conference call in
26 the owner's notice of protest or by written notice filed with the
27 board not later than the 10th day before the date of the hearing [+]

1 or

2 ~~[(2) the board proposes that the hearing be conducted~~
3 ~~by telephone conference call and the property owner agrees to the~~
4 ~~hearing being conducted in that manner].~~

5 SECTION 4. The change in law made by this Act applies only
6 to a protest under Chapter 41, Tax Code, for which a notice of
7 protest is filed by a property owner on or after the effective date
8 of this Act. A protest under Chapter 41, Tax Code, for which a
9 notice of protest is filed by a property owner before the effective
10 date of this Act is governed by the law in effect on the date the
11 notice of protest is filed, and the former law is continued in
12 effect for that purpose.

13 SECTION 5. This Act takes effect January 1, 2022.