

By: Hull

H.B. No. 4269

A BILL TO BE ENTITLED

AN ACT

relating to the procedure to be used by an appraisal review board to conduct a hearing on a protest.

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

SECTION 1. Sections 41.45(b), (b-1), (b-2), (b-3), and (n), Tax Code, are amended 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 evidence or argument. A property owner who neither appears in person nor appears by telephone conference call or videoconference must offer any evidence or argument by affidavit. A property owner who appears by telephone conference call or videoconference may, but is not required to, offer evidence or argument by affidavit. A property owner who submits evidence or argument by affidavit must submit the ~~[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           (1) the property owner notifies the board that the  
2 property owner intends to appear by telephone conference call or  
3 videoconference in the owner's notice of protest or by written  
4 notice filed with the board not later than the 10th day before the  
5 date of the hearing; or

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

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

12           (1) provide:

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

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

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

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

1           (n) A property owner does not waive the right to appear in  
2 person at a protest hearing by submitting an affidavit to the  
3 appraisal review board or by electing to appear by telephone  
4 conference call or videoconference. The board may consider an  
5 affidavit submitted under this section only if the property owner  
6 does not appear in person at the hearing. For purposes of scheduling  
7 the hearing, a [the] property owner who submits an affidavit under  
8 this section must state in the affidavit that the property owner  
9 does not intend to appear at the hearing or that the property owner  
10 intends to appear at the hearing in person or by telephone  
11 conference call or videoconference and that the affidavit may be  
12 used only if the property owner does not appear at the hearing in  
13 person. If a [the] property owner submits an affidavit and does not  
14 state in the affidavit whether the owner intends to appear at the  
15 hearing and has not elected to appear by telephone conference call  
16 or videoconference, the board shall consider the submission of the  
17 affidavit as an indication that the property owner does not intend  
18 to appear at the hearing. If the property owner states in the  
19 affidavit that the owner does not intend to appear at the hearing or  
20 does not state in the affidavit whether the owner intends to appear  
21 at the hearing and has not elected to appear by telephone conference  
22 call or videoconference, the board is not required to consider the  
23 affidavit at the scheduled hearing and may consider the affidavit  
24 at a hearing designated for the specific purpose of processing  
25 affidavits.

26           SECTION 2. The changes in law made by this Act apply only to  
27 a protest under Chapter [41](#), Tax Code, for which a notice of protest

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1 was filed by a property owner on or after the effective date of this  
2 Act.

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