

By: Nelson

S.B. No. 63

A BILL TO BE ENTITLED

AN ACT

relating to the system for appraising property for ad valorem tax purposes.

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

SECTION 1. Sections 1.086(a), (b), (c), (d), and (e), Tax Code, are amended to read as follows:

(a) On the written request of the owner of real or personal property to [~~a residential property that is occupied by the owner as the owner's principal residence,~~] the chief appraiser of the appraisal district in which the property is located, the chief appraiser or appraisal review board for that district, as applicable, shall send each notice required by this title to be sent to the property owner by the chief appraiser or appraisal review board [~~related to the following~~] to the e-mail address of the owner [+

[~~(1) a change in value of the property,~~

[~~(2) the eligibility of the property for an exemption,~~

~~or~~

[~~(3) the grant, denial, cancellation, or other change in the status of an exemption or exemption application applicable to the property~~]. The chief appraiser shall promptly forward a copy of the request to the chairman of the appraisal review board.

(b) A property owner must provide the e-mail address to which the chief appraiser and appraisal review board must send the

1 notices described by Subsection (a) in a request made under that  
2 subsection.

3 (c) A chief appraiser or appraisal review board that ~~[who]~~  
4 delivers a notice electronically under this section is not required  
5 to mail the same notice to the property owner unless the notice is  
6 required to be sent by certified mail, return receipt requested.

7 (d) A request made under this section remains in effect  
8 until revoked by the property owner in a written revocation filed  
9 with the chief appraiser. The chief appraiser shall promptly  
10 forward a copy of the revocation to the chairman of the appraisal  
11 review board.

12 (e) After a property owner makes a request under this  
13 section and before a chief appraiser or appraisal review board may  
14 deliver a notice electronically under this section, the chief  
15 appraiser must send an e-mail to the address provided by the  
16 property owner confirming the owner's request to receive notices  
17 electronically. The chief appraiser shall promptly notify the  
18 chairman of the appraisal review board when the request is  
19 confirmed.

20 SECTION 2. Section 6.035(a-1), Tax Code, is amended to read  
21 as follows:

22 (a-1) An individual is ineligible to serve on an appraisal  
23 district board of directors if the individual:

24 (1) has served as a member of the board of directors  
25 for all or part of three terms, unless the individual was the county  
26 assessor-collector at the time the individual served as a board  
27 member;

1           (2) has engaged in the business of appraising property  
2 for compensation for use in proceedings under this title at any time  
3 during the preceding three years;

4           (3) has engaged in the business [~~or~~] of representing  
5 property owners for compensation in proceedings under this title in  
6 the appraisal district at any time during the preceding three  
7 years; or

8           (4) has been an employee of the appraisal district at  
9 any time during the preceding three years.

10           SECTION 3. Section 6.054, Tax Code, is amended to read as  
11 follows:

12           Sec. 6.054. RESTRICTION ON EMPLOYMENT BY APPRAISAL  
13 DISTRICT. An individual may not be employed by an appraisal  
14 district if the individual [~~is~~]:

15           (1) is an officer of a taxing unit that participates  
16 in the appraisal district; [~~or~~]

17           (2) is an employee of a taxing unit that participates  
18 in the appraisal district; or

19           (3) has served as a member of the appraisal review  
20 board for the appraisal district at any time during the preceding  
21 two years.

22           SECTION 4. Section 6.41(f), Tax Code, is amended to read as  
23 follows:

24           (f) A member of the appraisal review board may be removed  
25 from the board by a majority vote of the appraisal district board of  
26 directors, or by the local administrative district judge or the  
27 judge's designee, as applicable, that appointed the member. Not

1 later than the 90th day after the date the board of directors, local  
2 administrative district judge, or judge's designee that appointed a  
3 member of the appraisal review board learns of a potential ground  
4 for removal of the member, the board of directors, local  
5 administrative district judge, or judge's designee, as applicable,  
6 shall remove the member or find by official action that the member's  
7 removal is not warranted. Grounds for removal are:

8 (1) a violation of Section 6.412, 6.413, 41.66(f), or  
9 41.69;

10 (2) good cause relating to the attendance of members  
11 at called meetings of the board as established by written policy  
12 adopted by a majority of the appraisal district board of directors;  
13 or

14 (3) evidence of repeated bias or misconduct.

15 SECTION 5. Sections 11.45(a), (d), and (e), Tax Code, are  
16 amended to read as follows:

17 (a) The chief appraiser shall determine separately each  
18 applicant's right to an exemption. After considering the  
19 application and all relevant information, the chief appraiser  
20 shall, as soon as practicable but not later than the 90th day after  
21 the date the application is filed with the chief appraiser, as the  
22 law and facts warrant:

23 (1) approve the application and allow the exemption;

24 (2) modify the exemption applied for and allow the  
25 exemption as modified;

26 (3) disapprove the application and request additional  
27 information from the applicant in support of the claim; or

1 (4) deny the application.

2 (d) If the chief appraiser modifies or denies an application  
3 ~~[exemption]~~, the chief appraiser ~~[he]~~ shall deliver a written  
4 notice of the modification or denial to the applicant within five  
5 days after the date the chief appraiser ~~[he]~~ makes the  
6 determination. The notice must state and fully explain each reason  
7 the chief appraiser modified or denied the application. The notice  
8 must ~~[He shall]~~ include ~~[with the notice]~~ a brief explanation of the  
9 procedures for protesting the modification or denial ~~[his action]~~.

10 (e) If the chief appraiser approves, modifies, or denies an  
11 application for an exemption under Section 11.35, the chief  
12 appraiser shall deliver a written notice of the approval,  
13 modification, or denial to the applicant not later than the fifth  
14 day after the date the chief appraiser makes the determination. The  
15 notice must include the damage assessment rating assigned by the  
16 chief appraiser to each item of qualified property that is the  
17 subject of the application and a brief explanation of the  
18 procedures for protesting the chief appraiser's determination. If  
19 the chief appraiser modifies or denies the application, the notice  
20 must state and fully explain each reason the chief appraiser  
21 modified or denied the application. The notice required under this  
22 subsection is in lieu of any notice that would otherwise be required  
23 under Subsection (d).

24 SECTION 6. Sections 23.44(a) and (d), Tax Code, are amended  
25 to read as follows:

26 (a) The chief appraiser shall determine individually each  
27 claimant's right to the agricultural designation. After

1 considering the application and all relevant information, the chief  
2 appraiser shall, as soon as practicable but not later than the 90th  
3 day after the date the application is filed with the chief  
4 appraiser, as the law and facts warrant:

5 (1) approve the application and designate the land for  
6 agricultural use;

7 (2) disapprove the application and request additional  
8 information from the claimant in support of the claim; or

9 (3) deny the application.

10 (d) If the chief appraiser denies an application, the chief  
11 appraiser [~~he~~] shall deliver a written notice of the denial to the  
12 claimant within five days after the date of denial. The notice must  
13 state and fully explain each reason the chief appraiser denied the  
14 application. The notice must include a brief explanation of the  
15 procedures for protesting the denial.

16 SECTION 7. Sections 23.57(a) and (d), Tax Code, are amended  
17 to read as follows:

18 (a) The chief appraiser shall determine separately each  
19 applicant's right to have the applicant's [~~his~~] land appraised  
20 under this subchapter. After considering the application and all  
21 relevant information, the chief appraiser shall, as soon as  
22 practicable but not later than the 90th day after the date the  
23 application is filed with the chief appraiser, as the law and facts  
24 warrant:

25 (1) approve the application and allow appraisal under  
26 this subchapter;

27 (2) disapprove the application and request additional

1 information from the applicant in support of the claim; or

2 (3) deny the application.

3 (d) If the chief appraiser denies an application, the chief  
4 appraiser [~~he~~] shall deliver a written notice of the denial to the  
5 applicant within five days after the date the chief appraiser [~~he~~]  
6 makes the determination. The notice must state and fully explain  
7 each reason the chief appraiser denied the application. The notice  
8 must [~~He shall~~] include [~~with the notice~~] a brief explanation of the  
9 procedures for protesting the denial [~~his action and a full~~  
10 ~~explanation of the reasons for denial of the application~~].

11 SECTION 8. Sections 23.79(a) and (d), Tax Code, are amended  
12 to read as follows:

13 (a) The chief appraiser shall determine separately each  
14 applicant's right to have the applicant's [~~his~~] land appraised  
15 under this subchapter. After considering the application and all  
16 relevant information, the chief appraiser shall, as soon as  
17 practicable but not later than the 90th day after the date the  
18 application is filed with the chief appraiser, as the law and facts  
19 warrant:

20 (1) approve the application and allow appraisal under  
21 this subchapter;

22 (2) disapprove the application and request additional  
23 information from the applicant in support of the claim; or

24 (3) deny the application.

25 (d) If the chief appraiser denies an application, the chief  
26 appraiser [~~he~~] shall deliver a written notice of the denial to the  
27 applicant within five days after the date the chief appraiser [~~he~~]

1 makes the determination. The notice must state and fully explain  
2 each reason the chief appraiser denied the application. The notice  
3 must [~~He shall~~] include [~~with the notice~~] a brief explanation of the  
4 procedures for protesting the denial [~~his action~~].

5 SECTION 9. Sections 23.85(a) and (d), Tax Code, are amended  
6 to read as follows:

7 (a) The chief appraiser shall determine individually each  
8 claimant's right to appraisal under this subchapter. After  
9 considering the application and all relevant information, the chief  
10 appraiser shall, as soon as practicable but not later than the 90th  
11 day after the date the application is filed with the chief  
12 appraiser, as the law and facts warrant:

13 (1) approve the application and allow appraisal under  
14 this subchapter;

15 (2) disapprove the application and request additional  
16 information from the claimant in support of the claim; or

17 (3) deny the application.

18 (d) If the chief appraiser denies an application, the chief  
19 appraiser [~~he~~] shall deliver a written notice of the denial to the  
20 claimant within five days after the date of denial. The notice must  
21 state and fully explain each reason the chief appraiser denied the  
22 application. The notice must include a brief explanation of the  
23 procedures for protesting the denial.

24 SECTION 10. Sections 23.95(a) and (d), Tax Code, are  
25 amended to read as follows:

26 (a) The chief appraiser shall determine individually each  
27 claimant's right to appraisal under this subchapter. After



1 considering the application and all relevant information, the chief  
2 appraiser shall, as soon as practicable but not later than the 90th  
3 day after the date the application is filed with the chief  
4 appraiser, as the law and facts warrant:

5 (1) approve the application and allow appraisal under  
6 this subchapter;

7 (2) disapprove the application and request additional  
8 information from the claimant in support of the claim; or

9 (3) deny the application.

10 (d) If the chief appraiser denies an application, the chief  
11 appraiser [~~he~~] shall deliver a written notice of the denial to the  
12 claimant within five days after the date of denial. The notice must  
13 state and fully explain each reason the chief appraiser denied the  
14 application. The notice must include a brief explanation of the  
15 procedures for protesting the denial.

16 SECTION 11. Sections 23.9805(a) and (d), Tax Code, are  
17 amended to read as follows:

18 (a) The chief appraiser shall determine separately each  
19 applicant's right to have the applicant's land appraised under this  
20 subchapter. After considering the application and all relevant  
21 information, the chief appraiser shall, as soon as practicable but  
22 not later than the 90th day after the date the application is filed  
23 with the chief appraiser, based on the law and facts:

24 (1) approve the application and allow appraisal under  
25 this subchapter;

26 (2) disapprove the application and request additional  
27 information from the applicant in support of the claim; or

1 (3) deny the application.

2 (d) If the chief appraiser denies an application, the chief  
3 appraiser shall deliver a written notice of the denial to the  
4 applicant not later than the fifth day after the date the chief  
5 appraiser makes the determination. The notice must state and fully  
6 explain each reason the chief appraiser denied the application. The  
7 chief appraiser shall include with the notice a brief explanation  
8 of the procedures for protesting the denial.

9 SECTION 12. Section 25.193(b), Tax Code, is amended to read  
10 as follows:

11 (b) If a property owner has elected to receive notices by  
12 e-mail as provided by Section 1.086, [~~for property described by~~  
13 ~~that section,~~] the notice required by this section must be sent in  
14 that manner regardless of whether the information was also included  
15 in a notice under Section 25.19 and must be sent separately from any  
16 other notice sent to the property owner by the chief appraiser.

17 SECTION 13. Section 25.25, Tax Code, is amended by amending  
18 Subsection (e) and adding Subsection (e-1) to read as follows:

19 (e) If the chief appraiser and the property owner do not  
20 agree to the correction before the 15th day after the date the  
21 motion is filed, a party bringing a motion under Subsection (c) or  
22 (d) is entitled on request to a hearing on and a determination of  
23 the motion by the appraisal review board. A party bringing a  
24 motion under this section must describe the error or errors that the  
25 motion is seeking to correct. The appraisal review board shall  
26 schedule the hearing to be held as soon as practicable but not later  
27 than the 90th day after the date the request for the hearing is

1 made. Not later than 15 days before the date of the hearing, the  
2 board shall deliver written notice of the date, time, and place of  
3 the hearing to the chief appraiser, the property owner, and the  
4 presiding officer of the governing body of each taxing unit in which  
5 the property is located. The chief appraiser, the property owner,  
6 and each taxing unit are entitled to present evidence and argument  
7 at the hearing and to receive written notice of the board's  
8 determination of the motion. The property owner is entitled to  
9 elect to present the owner's evidence and argument before, after,  
10 or between the cases presented by the chief appraiser and each  
11 taxing unit. A property owner who files the motion must comply  
12 with the payment requirements of Section 25.26 or forfeit the right  
13 to a final determination of the motion.

14 (e-1) The chief appraiser may not offer evidence or argument  
15 at a hearing conducted under Subsection (e) in support of a reason  
16 for modifying or denying an application other than a reason stated  
17 in a notice delivered to the applicant under Section 11.45(d) or  
18 (e), 23.44(d), 23.57(d), 23.79(d), 23.85(d), 23.95(d), or  
19 23.9805(d).

20 SECTION 14. Section 41.44(d), Tax Code, is amended to read  
21 as follows:

22 (d) A notice of protest is sufficient if it identifies the  
23 protesting property owner, including a person claiming an ownership  
24 interest in the property even if that person is not listed on the  
25 appraisal records as an owner of the property, identifies the  
26 property that is the subject of the protest, and indicates apparent  
27 dissatisfaction with some determination of the appraisal

1 office. The notice need not be on an official form, but the  
2 comptroller shall prescribe a form that provides for more detail  
3 about the nature of the protest. The form must permit a property  
4 owner to include each property in the appraisal district that is the  
5 subject of a protest. If the form includes boxes a property owner  
6 is required to select from to indicate the reason the owner is  
7 filing a protest, the form must permit a property owner who believes  
8 that the owner's property was appraised at a value that exceeds its  
9 appraised value, was appraised unequally, or both, to select a  
10 single box to indicate that the owner is filing a protest for either  
11 or both reasons. The form must permit a property owner to request  
12 that the protest be heard by a special panel established under  
13 Section 6.425 if the protest will be determined by an appraisal  
14 review board to which that section applies and the property is  
15 included in a classification described by Section 6.425(b). The  
16 comptroller, each appraisal office, and each appraisal review board  
17 shall make the forms readily available and deliver one to a property  
18 owner on request.

19 SECTION 15. Section 41.45(a), Tax Code, is amended to read  
20 as follows:

21 (a) On the filing of a notice as required by Section 41.44,  
22 the appraisal review board shall schedule a hearing on the protest.  
23 The appraisal review board shall schedule the hearing to be held as  
24 soon as practicable but not later than the 90th day after the date  
25 the notice is filed. If more than one protest is filed relating to  
26 the same property, the appraisal review board shall schedule a  
27 single hearing on all timely filed protests relating to the

1 property. A hearing for a property that is owned in undivided or  
2 fractional interests, including separate interests in a mineral in  
3 place, shall be scheduled to provide for participation by all  
4 owners who have timely filed a protest.

5 SECTION 16. Section 41.67, Tax Code, is amended by adding  
6 Subsection (e) to read as follows:

7 (e) The chief appraiser may not offer evidence or argument  
8 at a hearing on a protest in support of a reason for modifying or  
9 denying an application other than a reason stated in a notice  
10 delivered to the applicant under Section 11.45(d) or (e), 23.44(d),  
11 23.57(d), 23.79(d), 23.85(d), 23.95(d), or 23.9805(d).

12 SECTION 17. Section 6.035(a-1), Tax Code, as amended by  
13 this Act, does not affect the eligibility of a person serving as an  
14 appointed member of the board of directors of an appraisal district  
15 immediately before the effective date of this Act to continue to  
16 serve on the board for the remainder of the term to which the member  
17 was appointed.

18 SECTION 18. Section 6.054, Tax Code, as amended by this Act,  
19 applies only to a former member of an appraisal review board first  
20 employed by an appraisal district on or after the effective date of  
21 this Act.

22 SECTION 19. Section 6.41(f), Tax Code, as amended by this  
23 Act, applies only to a potential ground for removal of a member of  
24 an appraisal review board that an appraisal district board of  
25 directors, local administrative district judge, or local  
26 administrative district judge's designee, as applicable, first  
27 learns of on or after the effective date of this Act.

1           SECTION 20. Sections 11.45(a), 23.44(a), 23.57(a),  
2 23.79(a), 23.85(a), 23.95(a), and 23.9805(a), Tax Code, as amended  
3 by this Act, apply only to an application filed with a chief  
4 appraiser on or after the effective date of this Act.

5           SECTION 21. Sections 11.45(d) and (e), 23.44(d), 23.57(d),  
6 23.79(d), 23.85(d), 23.95(d), and 23.9805(d), Tax Code, as amended  
7 by this Act, apply only to a notice required to be delivered by a  
8 chief appraiser on or after the effective date of this Act.

9           SECTION 22. Section 25.25(e), Tax Code, as amended by this  
10 Act, and Section 25.25(e-1), Tax Code, as added by this Act, apply  
11 only to a motion to correct an appraisal roll filed on or after the  
12 effective date of this Act.

13           SECTION 23. Section 41.45(a), Tax Code, as amended by this  
14 Act, and Section 41.67(e), Tax Code, as added by this Act, apply  
15 only to a protest for which the notice of protest was filed on or  
16 after the effective date of this Act.

17           SECTION 24. This Act takes effect September 1, 2021.