88R8173 TJB-F

By:  Hancock S.B. No. 2410

A BILL TO BE ENTITLED

AN ACT

relating to notice by an appraisal review board that a protest has been dismissed because of failure by the property owner or the owner's designated agent to appear at the hearing on the protest.

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

SECTION 1.  Section 41.45, Tax Code, is amended by adding Subsection (e-3) to read as follows:

(e-3)  This subsection applies only to a protest dismissed by an appraisal review board because the property owner or the owner's designated agent did not appear at the hearing on the protest. The appraisal review board shall deliver written notice of the board's dismissal to the property owner or the agent who failed to appear not later than the 30th day after the date the hearing on the protest was scheduled to be held.

SECTION 2.  The change in law made by this Act applies only to a protest under Chapter 41, Tax Code, for which a notice of protest is filed by a property owner on or after the effective date of this Act. A protest under Chapter 41, Tax Code, for which a notice of protest is filed by a property owner before the effective date of this Act is governed by the law in effect on the date the notice of protest was filed, and the former law is continued in effect for that purpose.

SECTION 3.  This Act takes effect September 1, 2023.