

By: Button, Guillen, Turner,
Lopez of Cameron, Bumgarner, et al.

H.B. No. 796

A BILL TO BE ENTITLED

AN ACT

relating to the creation and maintenance by an appraisal district of a publicly available Internet database of information regarding protest hearings conducted by the appraisal review board established for the district.

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

SECTION 1. Section 26.17(c), Tax Code, is amended to read as follows:

(c) The database must provide a link to:

(1) the Internet website used by each taxing unit in which the property is located to post the information described by Section 26.18; and

(2) the Internet database created by the chief appraiser under Section 41.13 that contains information regarding protest hearings conducted by the appraisal review board established for the appraisal district.

SECTION 2. Subchapter A, Chapter 41, Tax Code, is amended by adding Section 41.13 to read as follows:

Sec. 41.13. PROTEST HEARING DATABASE. (a) The chief appraiser of each appraisal district shall create and maintain a publicly available and searchable Internet database that contains information regarding protest hearings conducted by the appraisal review board established for the district.

(b) For each protest hearing conducted by the appraisal

1 review board, the database must contain:

2 (1) the name of each board member who attended the
3 hearing;

4 (2) the date and time of the hearing;

5 (3) the account number and category for the property
6 that was the subject of the hearing;

7 (4) the appraised value according to the appraisal
8 district and the property owner's asserted value of the property
9 that was the subject of the hearing; and

10 (5) the board's determination of the protest,
11 including the board's determination of the value of the property if
12 the hearing was to consider a protest regarding appraised value.

13 (c) The chief appraiser shall update the database not later
14 than October 1 of each year.

15 (d) Beginning on January 1, 2025, the database shall include
16 information for protests relating to the most recent tax year and
17 each tax year thereafter until the database includes information
18 for protests relating to the most recent five tax years.

19 (e) Beginning on January 1, 2030, the database shall include
20 information for protests relating to the previous five tax years.

21 SECTION 3. Not later than the effective date of this Act,
22 the chief appraiser of each appraisal district shall create and
23 make available to the public the Internet database required by
24 Section 41.13, Tax Code, as added by this Act.

25 SECTION 4. This Act takes effect January 1, 2024.