

By: Thierry

H.B. No. 3291

A BILL TO BE ENTITLED

AN ACT

relating to the deadline for certain officials of an appraisal district to take certain actions.

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

SECTION 1. Section 11.45, Tax Code, is amended by amending Subsections (a) and (b) and adding Subsections (a-1) and (a-2) to read as follows:

(a) The chief appraiser shall determine separately each applicant's right to an exemption. After considering the application and all relevant information, the chief appraiser shall within the period prescribed by Subsection (a-1) or (a-2), as applicable [~~, as soon as practicable but not later than the 90th day after the later of the date the applicant first qualifies for the exemption or the date the applicant provides to the chief appraiser the information necessary for the chief appraiser to determine the applicant's right to the exemption, as the law and facts warrant~~]:

(1) approve the application and allow the exemption;

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

(3) disapprove the application and require [~~request~~] additional information from the applicant in support of the claim; or

(4) deny the application.

(a-1) The chief appraiser of an appraisal district

1 established in a county with a population of less than one million
2 shall make the determination required under Subsection (a) not
3 later than the 90th day after the later of the date the applicant
4 first qualifies for the exemption or the date the applicant
5 provides to the chief appraiser the information necessary for the
6 chief appraiser to determine the applicant's right to the
7 exemption, as the law and facts warrant. If it is not practicable
8 for the chief appraiser to make the determination by the 90th day,
9 the chief appraiser shall make the determination as soon thereafter
10 as practicable.

11 (a-2) The chief appraiser of an appraisal district
12 established in a county with a population of one million or more
13 shall make the determination required under Subsection (a) not
14 later than the 120th day after the later of the date the applicant
15 first qualifies for the exemption or the date the applicant
16 provides to the chief appraiser the information necessary for the
17 chief appraiser to determine the applicant's right to the
18 exemption, as the law and facts warrant. If it is not practicable
19 for the chief appraiser to make the determination by the 120th day,
20 the chief appraiser shall make the determination as soon thereafter
21 as practicable.

22 (b) If the chief appraiser disapproves an application and
23 requires additional information from an applicant, the chief
24 appraiser shall, as soon as practicable but not later than the 30th
25 day after the date the [application is filed with the] chief
26 appraiser disapproves the application, deliver a written notice to
27 the applicant specifying the additional information the applicant

1 must provide to the chief appraiser before the chief appraiser can
2 determine the applicant's right to the exemption. The applicant
3 must furnish the information not later than the 30th day after the
4 date of the request or the applicant's application is denied.
5 However, for good cause shown the chief appraiser may extend the
6 deadline for furnishing the information by written order for a
7 single period not to exceed 15 days.

8 SECTION 2. Section 23.44, Tax Code, is amended by amending
9 Subsections (a) and (b) and adding Subsections (a-1) and (a-2) to
10 read as follows:

11 (a) The chief appraiser shall determine individually each
12 claimant's right to the agricultural designation. After
13 considering the application and all relevant information, the chief
14 appraiser shall within the period prescribed by Subsection (a-1) or
15 (a-2), as applicable [~~, as soon as practicable but not later than~~
16 ~~the 90th day after the later of the date the claimant is first~~
17 ~~eligible for the agricultural designation or the date the claimant~~
18 ~~provides to the chief appraiser the information necessary for the~~
19 ~~chief appraiser to determine the claimant's right to the~~
20 ~~agricultural designation, as the law and facts warrant~~]:

21 (1) approve the application and designate the land for
22 agricultural use;

23 (2) disapprove the application and require [~~request~~]
24 additional information from the claimant in support of the claim;
25 or

26 (3) deny the application.

27 (a-1) The chief appraiser of an appraisal district

1 established in a county with a population of less than one million
2 shall make the determination required under Subsection (a) not
3 later than the 90th day after the later of the date the claimant is
4 first eligible for the agricultural designation or the date the
5 claimant provides to the chief appraiser the information necessary
6 for the chief appraiser to determine the claimant's right to the
7 agricultural designation, as the law and facts warrant. If it is not
8 practicable for the chief appraiser to make the determination by
9 the 90th day, the chief appraiser shall make the determination as
10 soon thereafter as practicable.

11 (a-2) The chief appraiser of an appraisal district
12 established in a county with a population of one million or more
13 shall make the determination required under Subsection (a) not
14 later than the 120th day after the later of the date the claimant is
15 first eligible for the agricultural designation or the date the
16 claimant provides to the chief appraiser the information necessary
17 for the chief appraiser to determine the claimant's right to the
18 agricultural designation, as the law and facts warrant. If it is not
19 practicable for the chief appraiser to make the determination by
20 the 120th day, the chief appraiser shall make the determination as
21 soon thereafter as practicable.

22 (b) If the chief appraiser disapproves an application and
23 requires additional information from a claimant, the chief
24 appraiser shall, as soon as practicable but not later than the 30th
25 day after the date the [application is filed with the] chief
26 appraiser disapproves the application, deliver a written notice to
27 the claimant specifying the additional information the claimant

1 must provide to the chief appraiser before the chief appraiser can
 2 determine the claimant's ~~[applicant's]~~ right to the agricultural
 3 designation. The claimant must furnish the information not later
 4 than the 30th day after the date of the request or the claimant's
 5 application is denied. However, for good cause shown the chief
 6 appraiser may extend the deadline for furnishing additional
 7 information by written order for a single period not to exceed 15
 8 days.

9 SECTION 3. Section 23.57, Tax Code, is amended by amending
 10 Subsections (a) and (b) and adding Subsections (a-1) and (a-2) to
 11 read as follows:

12 (a) The chief appraiser shall determine separately each
 13 applicant's right to have the applicant's land appraised under this
 14 subchapter. After considering the application and all relevant
 15 information, the chief appraiser shall within the period prescribed
 16 by Subsection (a-1) or (a-2), as applicable ~~[, as soon as~~
 17 ~~practicable but not later than the 90th day after the later of the~~
 18 ~~date the applicant's land is first eligible for appraisal under~~
 19 ~~this subchapter or the date the applicant provides to the chief~~
 20 ~~appraiser the information necessary for the chief appraiser to~~
 21 ~~determine the applicant's right to have the applicant's land~~
 22 ~~appraised under this subchapter, as the law and facts warrant]:~~

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

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

1 (3) deny the application.

2 (a-1) The chief appraiser of an appraisal district
3 established in a county with a population of less than one million
4 shall make the determination required under Subsection (a) not
5 later than the 90th day after the later of the date the applicant's
6 land is first eligible for appraisal under this subchapter or the
7 date the applicant provides to the chief appraiser the information
8 necessary for the chief appraiser to determine the applicant's
9 right to have the applicant's land appraised under this subchapter,
10 as the law and facts warrant. If it is not practicable for the chief
11 appraiser to make the determination by the 90th day, the chief
12 appraiser shall make the determination as soon thereafter as
13 practicable.

14 (a-2) The chief appraiser of an appraisal district
15 established in a county with a population of one million or more
16 shall make the determination required under Subsection (a) not
17 later than the 120th day after the later of the date the applicant's
18 land is first eligible for appraisal under this subchapter or the
19 date the applicant provides to the chief appraiser the information
20 necessary for the chief appraiser to determine the applicant's
21 right to have the applicant's land appraised under this subchapter,
22 as the law and facts warrant. If it is not practicable for the chief
23 appraiser to make the determination by the 120th day, the chief
24 appraiser shall make the determination as soon thereafter as
25 practicable.

26 (b) If the chief appraiser disapproves an application and
27 requires additional information from an applicant, the chief

1 appraiser shall, as soon as practicable but not later than the 30th
 2 day after the date the ~~[application is filed with the]~~ chief
 3 appraiser disapproves the application, deliver a written notice to
 4 the applicant specifying the additional information the applicant
 5 must provide to the chief appraiser before the chief appraiser can
 6 determine the applicant's right to have the applicant's land
 7 appraised under this subchapter. The applicant must furnish the
 8 information not later than the 30th day after the date of the
 9 request or the applicant's application is denied. However, for good
 10 cause shown the chief appraiser may extend the deadline for
 11 furnishing the information by written order for a single period not
 12 to exceed 15 days.

13 SECTION 4. Section 23.79, Tax Code, is amended by amending
 14 Subsections (a) and (b) and adding Subsections (a-1) and (a-2) to
 15 read as follows:

16 (a) The chief appraiser shall determine separately each
 17 applicant's right to have the applicant's land appraised under this
 18 subchapter. After considering the application and all relevant
 19 information, the chief appraiser shall within the period prescribed
 20 by Subsection (a-1) or (a-2), as applicable ~~[, as soon as~~
 21 ~~practicable but not later than the 90th day after the later of the~~
 22 ~~date the applicant's land is first eligible for appraisal under~~
 23 ~~this subchapter or the date the applicant provides to the chief~~
 24 ~~appraiser the information necessary for the chief appraiser to~~
 25 ~~determine the applicant's right to have the applicant's land~~
 26 ~~appraised under this subchapter, as the law and facts warrant]~~:

27 (1) approve the application and allow appraisal under

1 this subchapter;

2 (2) disapprove the application and require ~~[request]~~
3 additional information from the applicant in support of the claim;
4 or

5 (3) deny the application.

6 (a-1) The chief appraiser of an appraisal district
7 established in a county with a population of less than one million
8 shall make the determination required under Subsection (a) not
9 later than the 90th day after the later of the date the applicant's
10 land is first eligible for appraisal under this subchapter or the
11 date the applicant provides to the chief appraiser the information
12 necessary for the chief appraiser to determine the applicant's
13 right to have the applicant's land appraised under this subchapter,
14 as the law and facts warrant. If it is not practicable for the chief
15 appraiser to make the determination by the 90th day, the chief
16 appraiser shall make the determination as soon thereafter as
17 practicable.

18 (a-2) The chief appraiser of an appraisal district
19 established in a county with a population of one million or more
20 shall make the determination required under Subsection (a) not
21 later than the 120th day after the later of the date the applicant's
22 land is first eligible for appraisal under this subchapter or the
23 date the applicant provides to the chief appraiser the information
24 necessary for the chief appraiser to determine the applicant's
25 right to have the applicant's land appraised under this subchapter,
26 as the law and facts warrant. If it is not practicable for the chief
27 appraiser to make the determination by the 120th day, the chief

appraiser shall make the determination as soon thereafter as practicable.

(b) If the chief appraiser disapproves an application and requires additional information from an applicant, the chief appraiser shall, as soon as practicable but not later than the 30th day after the date the ~~[application is filed with the]~~ chief appraiser disapproves the application, deliver a written notice to the applicant specifying the additional information the applicant must provide to the chief appraiser before the chief appraiser can determine the applicant's right to have the applicant's land appraised under this subchapter. The applicant must furnish the information not later than the 30th day after the date of the request or the applicant's application is denied. However, for good cause shown the chief appraiser may extend the deadline for furnishing the information by written order for a single period not to exceed 15 days.

SECTION 5. Section [23.85](#), Tax Code, is amended by amending Subsections (a) and (b) and adding Subsections (a-1) and (a-2) to read as follows:

(a) The chief appraiser shall determine individually each claimant's right to appraisal under this subchapter. After considering the application and all relevant information, the chief appraiser shall within the period prescribed by Subsection (a-1) or (a-2), as applicable ~~[, as soon as practicable but not later than the 90th day after the later of the date the claimant is first eligible for appraisal under this subchapter or the date the claimant provides to the chief appraiser the information necessary~~

~~for the chief appraiser to determine the claimant's right to appraisal under this subchapter, as the law and facts warrant]:~~

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

(2) disapprove the application and require ~~[request]~~ additional information from the claimant in support of the claim; or

(3) deny the application.

(a-1) The chief appraiser of an appraisal district established in a county with a population of less than one million shall make the determination required under Subsection (a) not later than the 90th day after the later of the date the claimant is first eligible for appraisal under this subchapter or the date the claimant provides to the chief appraiser the information necessary for the chief appraiser to determine the claimant's right to appraisal under this subchapter, as the law and facts warrant. If it is not practicable for the chief appraiser to make the determination by the 90th day, the chief appraiser shall make the determination as soon thereafter as practicable.

(a-2) The chief appraiser of an appraisal district established in a county with a population of one million or more shall make the determination required under Subsection (a) not later than the 120th day after the later of the date the claimant is first eligible for appraisal under this subchapter or the date the claimant provides to the chief appraiser the information necessary for the chief appraiser to determine the claimant's right to appraisal under this subchapter, as the law and facts warrant. If it

1 is not practicable for the chief appraiser to make the
2 determination by the 120th day, the chief appraiser shall make the
3 determination as soon thereafter as practicable.

4 (b) If the chief appraiser disapproves an application and
5 requires additional information from a claimant, the chief
6 appraiser shall, as soon as practicable but not later than the 30th
7 day after the date the [~~application is filed with the~~] chief
8 appraiser disapproves the application, deliver a written notice to
9 the claimant specifying the additional information the claimant
10 must provide to the chief appraiser before the chief appraiser can
11 determine the claimant's right to appraisal under this subchapter.
12 The claimant must furnish the information not later than the 30th
13 day after the date of the request or the claimant's application is
14 denied. However, for good cause shown the chief appraiser may
15 extend the deadline for furnishing additional information by
16 written order for a single period not to exceed 15 days.

17 SECTION 6. Section [23.95](#), Tax Code, is amended by amending
18 Subsections (a) and (b) and adding Subsections (a-1) and (a-2) to
19 read as follows:

20 (a) The chief appraiser shall determine individually each
21 claimant's right to appraisal under this subchapter. After
22 considering the application and all relevant information, the chief
23 appraiser shall within the period prescribed by Subsection (a-1) or
24 (a-2), as applicable [~~as soon as practicable but not later than~~
25 ~~the 90th day after the later of the date the claimant is first~~
26 ~~eligible for appraisal under this subchapter or the date the~~
27 ~~claimant provides to the chief appraiser the information necessary~~

~~for the chief appraiser to determine the claimant's right to appraisal under this subchapter, as the law and facts warrant]:~~

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

(2) disapprove the application and require ~~[request]~~ additional information from the claimant in support of the claim; or

(3) deny the application.

(a-1) The chief appraiser of an appraisal district established in a county with a population of less than one million shall make the determination required under Subsection (a) not later than the 90th day after the later of the date the claimant is first eligible for appraisal under this subchapter or the date the claimant provides to the chief appraiser the information necessary for the chief appraiser to determine the claimant's right to appraisal under this subchapter, as the law and facts warrant. If it is not practicable for the chief appraiser to make the determination by the 90th day, the chief appraiser shall make the determination as soon thereafter as practicable.

(a-2) The chief appraiser of an appraisal district established in a county with a population of one million or more shall make the determination required under Subsection (a) not later than the 120th day after the later of the date the claimant is first eligible for appraisal under this subchapter or the date the claimant provides to the chief appraiser the information necessary for the chief appraiser to determine the claimant's right to appraisal under this subchapter, as the law and facts warrant. If it

is not practicable for the chief appraiser to make the determination by the 120th day, the chief appraiser shall make the determination as soon thereafter as practicable.

(b) If the chief appraiser disapproves an application and requires additional information from a claimant, the chief appraiser shall, as soon as practicable but not later than the 30th day after the date the ~~[application is filed with the]~~ chief appraiser disapproves the application, deliver a written notice to the claimant specifying the additional information the claimant must provide to the chief appraiser before the chief appraiser can determine the claimant's right to appraisal under this subchapter. The claimant must furnish the information not later than the 30th day after the date of the request or before April 15, whichever is earlier, or the claimant's application is denied. However, for good cause shown the chief appraiser may extend the deadline for furnishing additional information by written order for a single period not to exceed 15 days.

SECTION 7. Section [23.9805](#), Tax Code, is amended by amending Subsections (a) and (b) and adding Subsections (a-1) and (a-2) to read as follows:

(a) The chief appraiser shall determine separately each applicant's right to have the applicant's land appraised under this subchapter. After considering the application and all relevant information, the chief appraiser shall within the period prescribed by Subsection (a-1) or (a-2), as applicable ~~[, as soon as practicable but not later than the 90th day after the later of the date the applicant's land is first eligible for appraisal under~~

~~this subchapter or the date the applicant provides to the chief appraiser the information necessary for the chief appraiser to determine the applicant's right to have the applicant's land appraised under this subchapter, based on the law and facts]:~~

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

(2) disapprove the application and require ~~[request]~~ additional information from the applicant in support of the claim; or

(3) deny the application.

(a-1) The chief appraiser of an appraisal district established in a county with a population of less than one million shall make the determination required under Subsection (a) not later than the 90th day after the later of the date the applicant's land is first eligible for appraisal under this subchapter or the date the applicant provides to the chief appraiser the information necessary for the chief appraiser to determine the applicant's right to have the applicant's land appraised under this subchapter, as the law and facts warrant. If it is not practicable for the chief appraiser to make the determination by the 90th day, the chief appraiser shall make the determination as soon thereafter as practicable.

(a-2) The chief appraiser of an appraisal district established in a county with a population of one million or more shall make the determination required under Subsection (a) not later than the 120th day after the later of the date the applicant's land is first eligible for appraisal under this subchapter or the

1 date the applicant provides to the chief appraiser the information
2 necessary for the chief appraiser to determine the applicant's
3 right to have the applicant's land appraised under this subchapter,
4 as the law and facts warrant. If it is not practicable for the chief
5 appraiser to make the determination by the 120th day, the chief
6 appraiser shall make the determination as soon thereafter as
7 practicable.

8 (b) If the chief appraiser disapproves an application and
9 requires additional information from an applicant, the chief
10 appraiser shall, as soon as practicable but not later than the 30th
11 day after the date the [~~application is filed with the~~] chief
12 appraiser disapproves the application, deliver a written notice to
13 the applicant specifying the additional information the applicant
14 must provide to the chief appraiser before the chief appraiser can
15 determine the applicant's right to have the applicant's land
16 appraised under this subchapter. The applicant must furnish the
17 information not later than the 30th day after the date of the
18 request or the chief appraiser shall deny the applicant's
19 application. However, for good cause shown, the chief appraiser may
20 extend the deadline for furnishing the information by written order
21 for a single period not to exceed 15 days.

22 SECTION 8. Section 25.25, Tax Code, is amended by amending
23 Subsection (e) and adding Subsections (e-1) and (e-2) to read as
24 follows:

25 (e) If the chief appraiser and the property owner do not
26 agree to the correction before the 15th day after the date the
27 motion is filed, a party bringing a motion under Subsection (c),

1 (c-1), or (d) is entitled on request to a hearing on and a
 2 determination of the motion by the appraisal review board. A party
 3 bringing a motion under this section must describe the error or
 4 errors that the motion is seeking to correct. The appraisal review
 5 board shall schedule a hearing on the motion within the period
 6 prescribed by Subsection (e-1) or (e-2), as applicable. [~~If a~~
 7 ~~request for hearing is made on or after January 1 but before~~
 8 ~~September 1, the appraisal review board shall schedule the hearing~~
 9 ~~to be held as soon as practicable but not later than the 90th day~~
 10 ~~after the date the board approves the appraisal records as provided~~
 11 ~~by Section 41.12. If a request for hearing is made on or after~~
 12 ~~September 1 but before January 1 of the following tax year, the~~
 13 ~~appraisal review board shall schedule the hearing to be held as soon~~
 14 ~~as practicable but not later than the 90th day after the date the~~
 15 ~~request for the hearing is made.~~] Not later than 15 days before the
 16 date of the hearing, the board shall deliver written notice of the
 17 date, time, and place of the hearing to the chief appraiser, the
 18 property owner, and the presiding officer of the governing body of
 19 each taxing unit in which the property is located. The chief
 20 appraiser, the property owner, and each taxing unit are entitled to
 21 present evidence and argument at the hearing and to receive written
 22 notice of the board's determination of the motion. The property
 23 owner is entitled to elect to present the owner's evidence and
 24 argument before, after, or between the cases presented by the chief
 25 appraiser and each taxing unit. A property owner who files the
 26 motion must comply with the payment requirements of Section 25.26
 27 or forfeit the right to a final determination of the motion.

1 (e-1) If a request for hearing is made on or after January 1
2 but before September 1, the appraisal review board shall schedule
3 the hearing to be held not later than:

4 (1) the 90th day after the date the board approves the
5 appraisal records as provided by Section 41.12, or as soon
6 thereafter as practicable, if the appraisal district is established
7 in a county with a population of less than one million; or

8 (2) the 120th day after the date the board approves the
9 appraisal records as provided by Section 41.12, or as soon
10 thereafter as practicable, if the appraisal district is established
11 in a county with a population of one million or more.

12 (e-2) If a request for hearing is made on or after September
13 1 but before January 1 of the following tax year, the appraisal
14 review board shall schedule the hearing to be held not later than:

15 (1) the 90th day after the date the request for the
16 hearing is made, or as soon thereafter as practicable, if the
17 appraisal district is established in a county with a population of
18 less than one million; or

19 (2) the 120th day after the date the request for the
20 hearing is made, or as soon thereafter as practicable, if the
21 appraisal district is established in a county with a population of
22 one million or more.

23 SECTION 9. Section 41.45, Tax Code, is amended by amending
24 Subsection (a) and adding Subsections (a-1) and (a-2) to read as
25 follows:

26 (a) On the filing of a notice as required by Section 41.44,
27 the appraisal review board shall schedule a hearing on the protest.

1 The appraisal review board shall schedule the hearing to be held
 2 within the period prescribed by Subsection (a-1) or (a-2), as
 3 applicable ~~[as soon as practicable but not later than the 90th day~~
 4 ~~after the date the board approves the appraisal records as provided~~
 5 ~~by Section 41.12]~~. If more than one protest is filed relating to the
 6 same property, the appraisal review board shall schedule a single
 7 hearing on all timely filed protests relating to the property. A
 8 hearing for a property that is owned in undivided or fractional
 9 interests, including separate interests in a mineral in place,
 10 shall be scheduled to provide for participation by all owners who
 11 have timely filed a protest.

12 (a-1) The appraisal review board of an appraisal district
 13 established in a county with a population of less than one million
 14 shall schedule a hearing on the protest under Subsection (a) not
 15 later than the 90th day after the date the board approves the
 16 appraisal records as provided by Section 41.12. If it is not
 17 practicable for the board to hold the hearing by the 90th day, the
 18 board shall schedule the hearing to be held as soon thereafter as
 19 practicable.

20 (a-2) The appraisal review board of an appraisal district
 21 established in a county with a population of one million or more
 22 shall schedule a hearing on the protest under Subsection (a) not
 23 later than the 120th day after the date the board approves the
 24 appraisal records as provided by Section 41.12. If it is not
 25 practicable for the board to hold the hearing by the 120th day, the
 26 board shall schedule the hearing to be held as soon thereafter as
 27 practicable.

H.B. No. 3291

1 SECTION 10. The changes in law made by this Act apply only
2 to an ad valorem tax year that begins on or after the effective date
3 of this Act.

4 SECTION 11. This Act takes effect January 1, 2024.