

By: Hancock

S.B. No. 2410

A BILL TO BE ENTITLED

AN ACT

1
2 relating to notice by an appraisal review board that a protest has
3 been dismissed because of failure by the property owner or the
4 owner's designated agent to appear at the hearing on the protest.

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

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

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

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

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