

CHAPTER 504

S.B. No. 760

An Act relating to procedures by which a property owner may protest certain property tax matters, including the failure of property tax officials to provide notice of certain property tax determinations; amending the Tax Code by amending Section 41.44; adding Section 41.411 to Subchapter C, Chapter 41; and repealing Subsection (c), Section 41.47.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Subchapter C, Chapter 41, Tax Code, as amended, is amended by adding Section 41.411 to read as follows:

"Section 41.411. PROTEST OF FAILURE TO GIVE NOTICE. (a) A property owner is entitled to protest before the appraisal review board the failure of the chief appraiser or the appraisal review board to provide or deliver any notice to which the property owner is entitled.

"(b) If failure to provide or deliver the notice is established, the appraisal review board shall determine a protest made by the property owner on any other grounds of protest authorized by this title relating to the property to which the notice applies.

"(c) A property owner who protests as provided by this section must comply with the payment requirements of Section 42.08 or he forfeits his right to a final determination of his protest."

SECTION 2. Section 41.44, Tax Code, as amended, is amended to read as follows:

"Section 41.44. NOTICE OF PROTEST. (a) Except as provided by Subsections [Subsection] (b) and (c) of this section, to be entitled to a hearing and determination of a protest, the property owner initiating the protest must file a written notice of the protest with the appraisal review board having authority to hear the matter protested:

"(1) before July 1 or not later than the 30th day after the date that notice was delivered to the property owner as provided by Section 25.19 of this code, whichever is later [prior to the date the appraisal review board approves the appraisal records]; or

"(2) in the case of a protest of a change in the appraisal records ordered as provided by Subchapter A of this chapter, within 10 days after the date notice of the change is delivered to the property owner.

"(b) A property owner who files his notice of protest after the deadline prescribed by Subsection (a) [(a)(2)] of this section but before the appraisal review board approves the appraisal records is entitled to a hearing and determination of the protest if he shows good cause as determined by the board for failure to file the notice on time.

"(c) A property owner who files notice of a protest authorized by Section 41.411 of this code is entitled to a hearing and determination of the protest if he files the notice prior to the date the taxes on the property to which the notice applies become delinquent.

"(d) A notice of protest is sufficient if it identifies the protesting property owner and the property that is the subject of the protest and indicates apparent dissatisfaction with some determination of the appraisal office. The notice need not be on an official form, but the State Property Tax Board shall prescribe a form that provides for more detail about the nature of the protest. The form must permit a property owner to include each property in the appraisal district that is the subject of a protest. The State Property Tax Board, each appraisal office, and each appraisal review board shall make the forms readily available and deliver one to a property owner on request."

SECTION 3. Subsection (c), Section 41.47, Tax Code, is repealed.

SECTION 4. (a) The change in law made by this Act relating to a property owner's right to protest the failure of the chief appraiser or appraisal review board to provide or deliver a notice to which the property owner is entitled applies to all notices required to be provided or delivered for the 1985 tax year and subsequent tax years. A property owner may protest the failure of the chief appraiser or appraisal review board to provide or deliver a notice as provided by Section

41.411, Tax Code, as added by this Act, relating to a 1985 tax year matter, even if the notice was required to be provided or delivered before the effective date of this Act.

(b) A notice required to be provided or delivered for a tax year prior to the 1985 tax year is governed by the law in effect when the notice was required to be provided or delivered, and the previous law is continued in effect for that purpose.

SECTION 5. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed the Senate on April 1, 1985, by the following vote: Yeas 30, Nays 0; Senate concurred in House amendment on May 21, 1985, by the following vote: Yeas 30, Nays 0, one present not voting; passed the House, with amendment, on May 17, 1985, by the following vote: Yeas 134, Nays 0, one present not voting.

Approved: June 12, 1985

Effective: Immediately