

CHAPTER 185

S.B. No. 618

AN ACT

relating to the administration of certain property tax matters, including the times provided for filing a rendition or property report, delivering an appraisal notice, or filing a notice of protest.

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

SECTION 1. Subsection (b), Section 22.23, Tax Code, as amended, is amended to read as follows:

(b) Upon written request by a property owner the chief appraiser ~~[by written order]~~ shall extend a deadline for filing a rendition statement or property report until April 30; provided, however, that for good cause shown in writing by the property owner, the chief appraiser may further extend a deadline for filing a rendition statement or property report by written order an additional 15 days but in no event may he extend the filing deadline beyond May 15.

SECTION 2. Subsection (a), Section 25.19, Tax Code, as amended, is amended to read as follows:

(a) By May 15 or as soon thereafter as practicable ~~[and, in any event, not later than the 20th day before the date the appraisal review board begins considering protests under Chapter 41 of this code]~~, the chief appraiser shall deliver a written notice to a property owner of the appraised value of his property if:

- (1) the appraised value of the property is greater than it was in the preceding year;
- (2) the appraised value of the property is greater than the value rendered by the property owner; or
- (3) the property was not on the appraisal roll in the preceding year.

SECTION 3. Subsection (a), Section 41.44, Tax Code, as amended, is amended to read as follows:

(a) Except as provided by Subsections (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 ~~June~~ ~~[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; 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.

SECTION 4. This Act takes effect January 1, 1988.

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.

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70th LEGISLATURE—REGULAR SESSION

Passed the Senate on March 26, 1987, by the following vote: Yeas 30, Nays 0. Passed the House on May 15, 1987, by a non-record vote.

Approved May 26, 1987.

Effective Jan. 1, 1988.