

TAX CODE CHAPTER 41. LOCAL REVIEW

TAX CODE

TITLE 1. PROPERTY TAX CODE

SUBTITLE F. REMEDIES

CHAPTER 41. LOCAL REVIEW

SUBCHAPTER A. REVIEW OF APPRAISAL RECORDS BY APPRAISAL REVIEW BOARD

Sec. 41.01. DUTIES OF APPRAISAL REVIEW BOARD. (a) The appraisal review board shall:

(1) determine protests initiated by property owners;

(2) determine challenges initiated by taxing units;

(3) correct clerical errors in the appraisal records and the appraisal rolls;

(4) act on motions to correct appraisal rolls under Section 25.25;

(5) determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, E, or H, Chapter 23; and

(6) take any other action or make any other determination that this title specifically authorizes or requires.

(b) The board may not review or reject an agreement between a property owner or the owner's agent and the chief appraiser under Section 1.111(e).

Acts 1979, 66th Leg., p. 2302, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 169, ch. 13, Sec. 133, eff. Jan. 1, 1982; Acts 1993, 73rd Leg., ch. 1031, Sec. 5, eff. Sept. 1, 1993; Acts 1997, 75th Leg., ch. 1039, Sec. 37, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 631, Sec. 9, eff. Sept. 1, 1999.

Sec. 41.02. ACTION BY BOARD. After making a determination or decision under Section 41.01, the appraisal review board shall by written order direct the chief appraiser to correct or change the appraisal records or the appraisal roll to conform the appraisal records or the appraisal roll to the board's determination or decision.

Acts 1979, 66th Leg., p. 2302, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1993, 73rd Leg., ch. 1031, Sec. 6, eff. Sept. 1, 1993.

Sec. 41.03. CHALLENGE BY TAXING UNIT. (a) A taxing unit is entitled to challenge before the appraisal review board:

(1) the level of appraisals of any category of property in the district or in any territory in the district, but not the appraised value of a single taxpayer's property;

(2) an exclusion of property from the appraisal records;

(3) a grant in whole or in part of a partial exemption;

(4) a determination that land qualifies for appraisal as provided by Subchapter C, D, E, or H, Chapter 23; or

(5) failure to identify the taxing unit as one in which a particular property is taxable.

(b) If a taxing unit challenges a determination that land qualifies for appraisal under Subchapter H, Chapter 23, on the ground that the land is not located in an aesthetic management zone, critical wildlife habitat zone, or streamside management zone, the taxing unit must first seek a determination letter from the director of the Texas Forest Service. The appraisal review board shall accept the letter as conclusive proof of the type, size, and location of the zone.

Acts 1979, 66th Leg., p. 2302, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 169, ch. 13, Sec. 134, eff. Jan. 1, 1984; Acts 1999, 76th Leg., ch. 631, Sec. 10, eff. Sept. 1, 1999.

Sec. 41.04. CHALLENGE PETITION. The appraisal review board is not required to hear or determine a challenge unless the taxing unit initiating the challenge files a petition with the board before June 1 or within 15 days after the date that the appraisal records are submitted to the appraisal review board, whichever is later. The petition must include an explanation of the grounds for the challenge.

Acts 1979, 66th Leg., p. 2302, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 169, ch. 13, Sec. 134,

eff. Jan. 1, 1982.

Sec. 41.05. HEARING ON CHALLENGE. (a) On the filing of a challenge petition, the appraisal review board shall schedule a hearing on the challenge.

(b) The taxing unit initiating the challenge and each taxing unit in which property involved in the challenge is or may be taxable are entitled to an opportunity to appear to offer evidence or argument.

(c) The chief appraiser shall appear at each hearing to represent the appraisal office.

(d) If the challenge relates to a taxable leasehold or other possessory interest in real property that is owned by this state or a political subdivision of this state, the attorney general or a representative of the state agency that owns the real property, if the real property is owned by this state, or a person designated by the political subdivision that owns the real property, as applicable, is entitled to appear at the hearing and offer evidence and argument.

Acts 1979, 66th Leg., p. 2303, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1999, 76th Leg., ch. 416, Sec. 1, eff. Sept. 1, 1999.

Sec. 41.06. NOTICE OF CHALLENGE HEARING. (a) The secretary of the appraisal review board shall deliver to the presiding officer of the governing body of each taxing unit entitled to appear at a challenge hearing written notice of the date, time, and place fixed for the hearing. The secretary shall deliver the notice not later than the 10th day before the date of the hearing.

(b) The secretary shall give the chief appraiser advance notice of the date, time, place, and subject matter of each challenge hearing.

(c) If the challenge relates to a taxable leasehold or other possessory interest in real property that is owned by this state or a political subdivision of this state, the secretary shall deliver notice of the hearing as provided by Subsection (a) to:

(1) the attorney general and the state agency that owns the real property, in the case of real property owned by this state; or

(2) the governing body of the political subdivision, in the case of real property owned by a political subdivision.

Acts 1979, 66th Leg., p. 2303, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1999, 76th Leg., ch. 416, Sec. 2, eff. Sept. 1, 1999.

Sec. 41.07. DETERMINATION OF CHALLENGE. (a) The appraisal review board shall determine each challenge and make its decision by written order.

(b) If on determining a challenge the board finds that the appraisal records are incorrect in some respect raised by the challenge, the board shall refer the matter to the appraisal office and by its order shall direct the chief appraiser to make the reappraisals or corrections in the records that are necessary to conform the records to the requirements of law.

(c) The board shall determine all challenges before approval of the appraisal records as provided by Section 41.12 of this code.

(d) The board shall deliver by certified mail a notice of the issuance of the order and a copy of the order to the taxing unit. Acts 1979, 66th Leg., p. 2303, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 170, ch. 13, Sec. 135, eff. Jan. 1, 1982.

Sec. 41.08. CORRECTION OF RECORDS ON ORDER OF BOARD. The chief appraiser shall make the reappraisals or other corrections of the appraisal records ordered by the appraisal review board as provided by this subchapter. The chief appraiser shall submit a copy of the corrected records to the board for its approval as promptly as practicable.

Acts 1979, 66th Leg., p. 2303, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 41.09. CLERICAL ERRORS. At any time before approval of the appraisal records as provided by Section 41.12 of this code,

the appraisal review board in writing may correct a clerical error in the records without referring the matter to the appraisal office if the correction will not affect the tax liability of a property owner and if the chief appraiser does not object in writing.

Acts 1979, 66th Leg., p. 2303, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 41.10. CORRECTION OF RECORDS ON RECOMMENDATION OF CHIEF APPRAISER. At any time before approval of the appraisal records as provided by Section 41.12 of this code, the chief appraiser may submit written recommendations to the appraisal review board for corrections in the records. If the board approves a recommended correction and it will not result in an increase in the tax liability of a property owner, the board may make the correction by written order.

Acts 1979, 66th Leg., p. 2303, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Sec. 41.11. NOTICE TO PROPERTY OWNER OF CHANGE IN RECORDS.

(a) Not later than the date the appraisal review board approves the appraisal records as provided by Section 41.12, the secretary of the board shall deliver written notice to a property owner of any change in the records that is ordered by the board as provided by this subchapter and that will result in an increase in the tax liability of the property owner. An owner who receives a notice as provided by this section shall be entitled to protest such action as provided by Section 41.44(a)(3).

(b) The secretary shall include in the notice a brief explanation of the procedure for protesting the change.

(c) Failure to deliver notice to a property owner as required by this section nullifies the change in the records to the extent the change is applicable to that property owner.

Acts 1979, 66th Leg., p. 2303, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1997, 75th Leg., ch. 906, Sec. 13, eff. Jan. 1, 1998.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 1106, Sec. 3, eff. January 1, 2008.

Sec. 41.12. APPROVAL OF APPRAISAL RECORDS BY BOARD.

(a) By July 20, the appraisal review board shall:

- (1) hear and determine all or substantially all timely filed protests;
- (2) determine all timely filed challenges;
- (3) submit a list of its approved changes in the records to the chief appraiser; and
- (4) approve the records.

(b) The appraisal review board must complete substantially all timely filed protests before approving the appraisal records and may not approve the records if the sum of the appraised values, as determined by the chief appraiser, of all properties on which a protest has been filed but not determined is more than five percent of the total appraised value of all other taxable properties.

(c) The board of directors of an appraisal district established for a county with a population of at least one million by resolution may:

- (1) postpone the deadline established by Subsection (a) for the performance of the functions listed in that subsection to a date not later than August 30; or

- (2) provide that the appraisal review board may approve the appraisal records if the sum of the appraised values, as determined by the chief appraiser, of all properties on which a protest has been filed but not determined does not exceed 10 percent of the total appraised value of all other taxable properties.

Acts 1979, 66th Leg., p. 2304, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1981, 67th Leg., 1st C.S., p. 170, ch. 13, Sec. 136,

eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 312, Sec. 4, eff. June

7, 1985; Acts 1985, 69th Leg., ch. 630, Sec. 1, eff. June 14, 1985;

Acts 1993, 73rd Leg., ch. 1031, Sec. 7, 8, eff. Sept. 1, 1993.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 626, Sec. 1, eff. January 1, 2008.

SUBCHAPTER C. TAXPAYER PROTEST

Sec. 41.41. RIGHT OF PROTEST. (a) A property owner is entitled to protest before the appraisal review board the following

actions:

(1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;

(2) unequal appraisal of the owner's property;

(3) inclusion of the owner's property on the appraisal records;

(4) denial to the property owner in whole or in part of a partial exemption;

(5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;

(6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;

(7) determination that the property owner is the owner of property;

(8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; or

(9) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

(b) Each year the chief appraiser for each appraisal district shall publicize in a manner reasonably designed to notify all residents of the district:

(1) the provisions of this section; and

(2) the method by which a property owner may protest an action before the appraisal review board.

Acts 1979, 66th Leg., p. 2305, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 170, ch. 13, Sec. 137, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 823, Sec. 3, eff. Jan. 1, 1986; Acts 1989, 71st Leg., ch. 796, Sec. 34, eff. Sept. 1, 1989; Acts 1997, 75th Leg., ch. 113, Sec. 1, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 631, Sec. 11, eff. Sept. 1, 1999.

Sec. 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 the property owner forfeits the property owner's right to a final determination of the protest. The delinquency date for purposes of Section 42.08(b) for the taxes on the property subject to a protest under this section is postponed to the 125th day after the date that one or more taxing units first delivered written notice of the taxes due on the property, as determined by the appraisal review board at a hearing under Section 41.44(c-3).

Added by Acts 1985, 69th Leg., ch. 504, Sec. 1, eff. June 12, 1985.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 1106, Sec. 4(a), eff. January 1, 2008.

Sec. 41.412. PERSON ACQUIRING PROPERTY AFTER JANUARY 1.

(a) A person who acquires property after January 1 and before the deadline for filing notice of the protest may pursue a protest under this subchapter in the same manner as a property owner who owned the property on January 1.

(b) If during the pendency of a protest under this subchapter the ownership of the property subject to the protest changes, the new owner of the property on application to the appraisal review board may proceed with the protest in the same manner as the property owner who initiated the protest.

Added by Acts 1987, 70th Leg., ch. 451, Sec. 1, eff. Aug. 31, 1987.

Sec. 41.413. PROTEST BY PERSON LEASING PROPERTY. (a) A

person leasing tangible personal property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the appraisal review board a determination of the appraised value of the property if the property owner does not file a protest relating to the property.

(b) A person leasing real property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the appraisal review board a determination of the appraised value of the property if the property owner does not file a protest relating to the property. The protest provided by this subsection is limited to a single protest by either the property owner or the lessee.

(c) A person bringing a protest under this section is considered the owner of the property for purposes of the protest. The appraisal review board shall deliver a copy of any notice relating to the protest and of the order determining the protest to the owner of the property and the person bringing the protest.

(d) The property owner shall timely send to the person leasing the property a copy of any notice of the property's reappraisal received by the property owner. Failure of the owner to send a copy of the notice to the person leasing the property does not affect the time within which the person leasing the property may protest the appraised value.

Added by Acts 1995, 74th Leg., ch. 581, Sec. 1, eff. Aug. 28, 1995.

Sec. 41.42. PROTEST OF SITUS. A protest against the inclusion of property on the appraisal records for an appraisal district on the ground that the property does not have taxable situs in that district shall be determined in favor of the protesting party if he establishes that the property is subject to appraisal by another district or that the property is not taxable in this state. The chief appraiser of a district in which the property owner prevails in a protest of situs shall notify the appraisal office of the district in which the property owner has established situs.

Acts 1979, 66th Leg., p. 2305, ch. 841, Sec. 1, eff. Jan. 1, 1982.

Amended by Acts 1981, 67th Leg., 1st C.S., p. 170, ch. 13, Sec. 137, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 5034, ch. 906, Sec. 1,

eff. Jan. 1, 1984.

Sec. 41.43. PROTEST OF DETERMINATION OF VALUE OR INEQUALITY OF APPRAISAL. (a) Except as provided by Subsections (a-1) and (d), in a protest authorized by Section 41.41(a)(1) or (2), the appraisal district has the burden of establishing the value of the property by a preponderance of the evidence presented at the hearing. If the appraisal district fails to meet that standard, the protest shall be determined in favor of the property owner.

(a-1) If in the protest relating to a property with a market or appraised value of \$1 million or less as determined by the appraisal district the property owner files with the appraisal review board and, not later than the 14th day before the date of the first day of the hearing, delivers to the chief appraiser a copy of an appraisal of the property performed not later than the 180th day before the date of the first day of the hearing by an appraiser certified under Chapter 1103, Occupations Code, that supports the appraised or market value of the property asserted by the property owner, the appraisal district has the burden of establishing the value of the property by clear and convincing evidence presented at the hearing. If the appraisal district fails to meet that standard, the protest shall be determined in favor of the property owner.

(a-2) To be valid, an appraisal filed under Subsection (a-1) must be attested to before an officer authorized to administer oaths and include:

(1) the name and business address of the certified appraiser;

(2) a description of the property that was the subject of the appraisal;

(3) a statement that the appraised or market value of the property:

(A) was, as applicable, the appraised or market value of the property as of January 1 of the current tax year; and

(B) was determined using a method of appraisal authorized or required by Chapter 23; and

(4) a statement that the appraisal was performed in

accordance with the Uniform Standards of Professional Appraisal Practice.

(b) A protest on the ground of unequal appraisal of property shall be determined in favor of the protesting party unless the appraisal district establishes that:

(1) the appraisal ratio of the property is equal to or less than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district;

(2) the appraisal ratio of the property is equal to or less than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind or character as, the property subject to the protest; or

(3) the appraised value of the property is equal to or less than the median appraised value of a reasonable number of comparable properties appropriately adjusted.

(c) For purposes of this section, evidence includes the data, schedules, formulas, or other information used to establish the matter at issue.

(d) If the property owner fails to deliver, before the date of the hearing, a rendition statement or property report required by Chapter 22 or a response to the chief appraiser's request for information under Section 22. 07(c), the property owner has the burden of establishing the value of the property by a preponderance of the evidence presented at the hearing. If the property owner fails to meet that standard, the protest shall be determined in favor of the appraisal district.

Acts 1979, 66th Leg., p. 2305, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 170, ch. 13, Sec. 137, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4924, ch. 877, Sec. 2, eff. Jan. 1, 1984; Acts 1985, 69th Leg., ch. 823, Sec. 3, eff. Jan. 1, 1986; Acts 1989, 71st Leg., ch. 796, Sec. 35, eff. Sept. 1, 1989; Acts 1997, 75th Leg., ch. 1039, Sec. 37, eff. Jan. 1, 1998; Acts 2003, 78th Leg., ch. 1041, Sec. 2, eff. Sept. 1, 2003; Acts 2003, 78th Leg., ch. 1173, Sec. 11, eff. Jan. 1, 2004.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 1085, Sec. 1, eff. September 1, 2007.

Sec. 41.44. NOTICE OF PROTEST. (a) Except as provided by Subsections (b), (b-1), (c), (c-1), and (c-2), 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 May 1 or not later than the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19, if the property is a single-family residence that qualifies for an exemption under Section 11.13, whichever is later;

(2) before June 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 in connection with any other property, whichever is later;

(3) in the case of a protest of a change in the appraisal records ordered as provided by Subchapter A of this chapter or by Chapter 25, not later than the 30th day after the date notice of the change is delivered to the property owner; or

(4) in the case of a determination that a change in the use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred, not later than the 30th day after the date the notice of the determination is delivered to the property owner.

(b) A property owner who files his notice of protest after the deadline prescribed by Subsection (a) 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.

(b-1) Notwithstanding Subsection (a)(1), an owner of property described by that subsection who files a notice of protest after the deadline prescribed by that subsection but before the appraisal review board approves the appraisal records is entitled to a hearing and determination of the protest if the property owner

files the notice before June 1.

(c) A property owner who files notice of a protest authorized by Section 41.411 is entitled to a hearing and determination of the protest if the property owner files the notice prior to the date the taxes on the property to which the notice applies become delinquent. An owner of land who files a notice of protest under Subsection (a)(4) is entitled to a hearing and determination of the protest without regard to whether the appraisal records are approved.

(c-1) A property owner who files a notice of protest after the deadline prescribed by Subsection (a) but before the taxes on the property to which the notice applies become delinquent is entitled to a hearing and determination of the protest if the property owner was continuously employed in the Gulf of Mexico, including employment on an offshore drilling or production facility or on a vessel, for a period of not less than 20 days during which the deadline prescribed by Subsection (a) passed, and the property owner provides the appraisal review board with evidence of that fact through submission of a letter from the property owner's employer or supervisor or, if the property owner is self-employed, a sworn affidavit.

(c-2) A property owner who files a notice of protest after the deadline prescribed by Subsection (a) but before the taxes on the property to which the notice applies become delinquent is entitled to a hearing and determination of the protest if the property owner was serving on full-time active duty in the United States armed forces outside the United States on the day on which the deadline prescribed by Subsection (a) passed and the property owner provides the appraisal review board with evidence of that fact through submission of a valid military identification card from the United States Department of Defense and a deployment order.

(c-3) Notwithstanding Subsection (c), a property owner who files a protest under Section 41.411 on or after the date the taxes on the property to which the notice applies become delinquent, but not later than the 125th day after the property owner, in the protest filed, claims to have first received written notice of the

taxes in question, is entitled to a hearing solely on the issue of whether one or more taxing units timely delivered a tax bill. If at the hearing the appraisal review board determines that all of the taxing units failed to timely deliver a tax bill, the board shall determine the date on which at least one taxing unit first delivered written notice of the taxes in question, and for the purposes of this section the delinquency date is postponed to the 125th day after that date.

(d) A notice of protest is sufficient if it identifies the protesting property owner, including a person claiming an ownership interest in the property even if that person is not listed on the appraisal records as an owner of the property, identifies 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 comptroller 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 comptroller, each appraisal office, and each appraisal review board shall make the forms readily available and deliver one to a property owner on request.

Acts 1979, 66th Leg., p. 2306, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 170, ch. 13, Sec. 137, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4945, ch. 884, Sec. 1, eff. Jan. 1, 1984; Acts 1985, 69th Leg., ch. 504, Sec. 2, eff. June 12, 1985; Acts 1987, 70th Leg., ch. 185, Sec. 3, eff. Jan. 1, 1988; Acts 1989, 71st Leg., ch. 796, Sec. 36, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 836, Sec. 1.4, eff. Sept. 1, 1991; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 50, eff. Sept. 1, 1991; Acts 1999, 76th Leg., ch. 631, Sec. 12, eff. Sept. 1, 1999.

Amended by:

Acts 2005, 79th Leg., Ch. 829, Sec. 1, eff. January 1, 2006.

Acts 2007, 80th Leg., R.S., Ch. 1106, Sec. 4(b), eff. January 1, 2008.

Acts 2007, 80th Leg., R.S., Ch. 1106, Sec. 5, eff. January 1, 2008.

Sec. 41.45. HEARING ON PROTEST. (a) On the filing of a notice as required by Section 41.44, the appraisal review board shall schedule a hearing on the protest. If more than one protest is filed relating to the same property, the appraisal review board shall schedule a single hearing on all timely filed protests relating to the property. A hearing for a property that is owned in undivided or fractional interests, including separate interests in a mineral in place, shall be scheduled to provide for participation by all owners who have timely filed a protest.

(b) The property owner initiating the protest is entitled to an opportunity to appear to offer evidence or argument. The property owner may offer his evidence or argument by affidavit without personally appearing if he attests to the affidavit before an officer authorized to administer oaths and submits the affidavit to the board hearing the protest before it begins the hearing on the protest. On receipt of an affidavit, the board shall notify the chief appraiser. The chief appraiser may inspect the affidavit and is entitled to a copy on request.

(c) The chief appraiser shall appear at each protest hearing before the appraisal review board to represent the appraisal office.

(d) An appraisal review board consisting of more than three members may sit in panels of not fewer than three members to conduct protest hearings. However, the determination of a protest heard by a panel must be made by the board. If the recommendation of a panel is not accepted by the board, the board may refer the matter for rehearing to a panel composed of members who did not hear the original hearing or, if there are not at least three members who did not hear the original protest, the board may determine the protest. Before determining a protest or conducting a rehearing before a new panel or the board, the board shall deliver notice of the hearing or meeting to determine the protest in accordance with the provisions of this subchapter.

(e) On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without

showing cause. In addition and without limitation as to the number of postponements, the board shall postpone the hearing to a later date if the property owner or the owner's agent at any time shows reasonable cause for the postponement or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought unless the date and time of the hearing as postponed are agreed to by the appraisal review board, the property owner, and the chief appraiser. A request by a property owner for a postponement under this subsection may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the appraisal review board, a panel of the board, or the chairman of the board. The chairman or the chairman's representative may grant, but may not deny, a postponement under this subsection without the necessity of action by the full board. The granting by the appraisal review board, the chairman, or the chairman's representative of a postponement under this subsection does not require the delivery of additional written notice to the property owner.

(f) A property owner who has been denied a hearing to which the property owner is entitled under this chapter may bring suit against the appraisal review board by filing a petition or application in district court to compel the board to provide the hearing. If the property owner is entitled to the hearing, the court shall order the hearing to be held and may award court costs and reasonable attorney fees to the property owner.

(g) In addition to the grounds for a postponement under Subsection (e), the board shall postpone the hearing to a later date if:

(1) the owner of the property or the owner's agent is also scheduled to appear at a hearing on a protest filed with the appraisal review board of another appraisal district;

(2) the hearing before the other appraisal review board is scheduled to occur on the same date as the hearing set by the appraisal review board from which the postponement is sought;

(3) the notice of hearing delivered to the property

owner or the owner's agent by the other appraisal review board bears an earlier postmark than the notice of hearing delivered by the board from which the postponement is sought or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and

(4) the property owner or the owner's agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner's agent by the other appraisal review board.

(h) Before the hearing on a protest or immediately after the hearing begins, the chief appraiser and the property owner or the owner's agent shall each provide the other with a copy of any written material that the person intends to offer or submit to the appraisal review board at the hearing.

(i) To be valid, an affidavit offered under Subsection (b) must be attested to before an officer authorized to administer oaths and include:

(1) the name of the property owner initiating the protest;

(2) a description of the property that is the subject of the protest; and

(3) evidence or argument.

(j) A statement from the property owner that specifies the determination or other action of the chief appraiser, appraisal district, or appraisal review board relating to the subject property from which the property owner seeks relief constitutes sufficient argument under Subsection (i).

(k) The comptroller shall prescribe a standard form for an affidavit offered under Subsection (b). Each appraisal district shall make copies of the affidavit form available to property owners without charge.

(l) A property owner is not required to use the affidavit form prescribed by the comptroller when offering an affidavit under Subsection (b).

(m) If the protest relates to a taxable leasehold or other possessory interest in real property that is owned by this state or a political subdivision of this state, the attorney general or a

representative of the state agency that owns the land, if the real property is owned by this state, or a person designated by the political subdivision that owns the real property, as applicable, is entitled to appear at the hearing and offer evidence and argument.

Acts 1979, 66th Leg., p. 2306, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 171, ch. 13, Sec. 138, eff. Jan. 1, 1982; Acts 1987, 70th Leg., ch. 794, Sec. 1, eff. June 18, 1987; Acts 1989, 71st Leg., ch. 796, Sec. 37; Acts 1991, 72nd Leg., ch. 836, Sec. 3.1, eff. Sept. 1, 1991; Acts 1995, 74th Leg., ch. 828, Sec. 2, eff. Sept. 1, 1995; Acts 1997, 75th Leg., ch. 1039, Sec. 38, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 416, Sec. 3, eff. Sept. 1, 1999; Acts 1999, 76th Leg., ch. 463, Sec. 2, eff. Jan. 1, 2000; Acts 2001, 77th Leg., ch. 1420, Sec. 21.001(99), eff. Sept. 1, 2001.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 626, Sec. 2, eff. January 1, 2008.

Sec. 41.455. POOLED OR UNITIZED MINERAL INTERESTS. (a) If a property owner files protests relating to a pooled or unitized mineral interest that is being produced at one or more production sites located in a single county with the appraisal review boards of more than one appraisal district, the appraisal review board for the appraisal district established for the county in which the production site or sites are located must determine the protest filed with that board and make its decision before another appraisal review board may hold a hearing to determine the protest filed with that other board.

(b) If a property owner files protests relating to a pooled or unitized mineral interest that is being produced at two or more production sites located in more than one county with the appraisal review boards of more than one appraisal district and at least two-thirds of the surface area of the mineral interest is located in the county for which one of the appraisal districts is established, the appraisal review board for that appraisal district must determine the protest filed with that board and make its decision

before another appraisal review board may hold a hearing to determine the protest filed with that other board.

(c) A protest determined by an appraisal review board in violation of this section is void.

Added by Acts 1999, 76th Leg., ch. 810, Sec. 1, eff. Jan. 1, 2000.

Sec. 41.46. NOTICE OF PROTEST HEARING. (a) The appraisal review board before which a protest hearing is scheduled shall deliver written notice to the property owner initiating a protest of the date, time, and place fixed for the hearing on the protest and of the property owner's entitlement to a postponement of the hearing as provided by Section 41.45 unless the property owner waives in writing notice of the hearing. The board shall deliver the notice not later than the 15th day before the date of the hearing.

(b) The board shall give the chief appraiser advance notice of the date, time, place, and subject matter of each protest hearing.

(c) If the protest relates to a taxable leasehold or other possessory interest in real property that is owned by this state or a political subdivision of this state, the board shall deliver notice of the hearing as provided by Subsection (a) to:

(1) the attorney general and the state agency that owns the real property, in the case of real property owned by this state; or

(2) the governing body of the political subdivision, in the case of real property owned by a political subdivision.

Acts 1979, 66th Leg., p. 2306, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 172, ch. 13, Sec. 139, eff. Jan. 1, 1982; Acts 1997, 75th Leg., ch. 1039, Sec. 39, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 416, Sec. 4, eff. Sept. 1, 1999.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 626, Sec. 3, eff. January 1, 2008.

Sec. 41.461. NOTICE OF CERTAIN MATTERS BEFORE HEARING.

(a) At least 14 days before a hearing on a protest, the chief appraiser shall:

(1) deliver a copy of the pamphlet prepared by the comptroller under Section 5.06(a) to the property owner initiating the protest if the owner is representing himself, or to an agent representing the owner if requested by the agent;

(2) inform the property owner that the owner or the agent of the owner may inspect and may obtain a copy of the data, schedules, formulas, and all other information the chief appraiser plans to introduce at the hearing to establish any matter at issue; and

(3) deliver a copy of the hearing procedures established by the appraisal review board under Section 41.66 to the property owner.

(b) The charge for copies provided to an owner or agent under this section may not exceed the charge for copies of public information as provided under Subchapter F, Chapter 552, Government Code, except:

(1) the total charge for copies provided in connection with a protest of the appraisal of residential property may not exceed \$15 for each residence; and

(2) the total charge for copies provided in connection with a protest of the appraisal of a single unit of property subject to appraisal, other than residential property, may not exceed \$25. Added by Acts 1991, 72nd Leg., ch. 364, Sec. 1, eff. Jan. 1, 1992. Amended by Acts 1993, 73rd Leg., ch. 1031, Sec. 17, eff. Sept. 1, 1993; Acts 1995, 74th Leg., ch. 76, Sec. 5.95(100), eff. Sept. 1, 1995.

Sec. 41.47. DETERMINATION OF PROTEST. (a) The appraisal review board hearing a protest shall determine the protest and make its decision by written order.

(b) If on determining a protest the board finds that the appraisal records are incorrect in some respect raised by the protest, the board by its order shall correct the appraisal records by changing the appraised value placed on the protesting property owner's property or by making the other changes in the appraisal

records that are necessary to conform the records to the requirements of law. If the appraised value of a taxable property interest, other than an interest owned by a public utility or by a cooperative corporation organized to provide utility service, is changed as the result of a protest or challenge, the board shall change the appraised value of all other interests, other than an interest owned by a public utility or by a cooperative corporation organized to provide utility service, in the same property, including a mineral in place, in proportion to the ownership interests.

(c) Repealed by Acts 1985, 69th Leg., ch. 504, Sec. 3, eff. June 12, 1985.

(d) The board shall deliver by certified mail a notice of issuance of the order and a copy of the order to the property owner and the chief appraiser.

(e) The notice of the issuance of the order must contain a prominently printed statement in upper-case bold lettering informing the property owner in clear and concise language of the property owner's right to appeal the board's decision to district court. The statement must describe the deadline prescribed by Section 42.06(a) of this code for filing a written notice of appeal, and the deadline prescribed by Section 42.21(a) of this code for filing the petition for review with the district court.

Acts 1979, 66th Leg., p. 2307, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 172, ch. 13, Sec. 140, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 504, Sec. 3, eff. June 12, 1985; Acts 1987, 70th Leg., ch. 145, Sec. 1, eff. Jan. 1, 1988; Acts 1987, 70th Leg., ch. 773, Sec. 2, eff. Jan. 1, 1988; Acts 1987, 70th Leg., ch. 794, Sec. 2, eff. June 18, 1987; Acts 1989, 71st Leg., ch. 2, Sec. 14.03, eff. Aug. 28, 1989.

SUBCHAPTER D. ADMINISTRATIVE PROVISIONS

Sec. 41.61. ISSUANCE OF SUBPOENA. (a) If reasonably necessary in the course of a protest provided by this chapter, the appraisal review board on its own motion or at the written request of a party to the protest, may subpoena witnesses or books, records, or other documents of the property owner or appraisal district that

relate to the protest.

(b) On the written request of a party to a protest provided by this chapter, the appraisal review board shall issue a subpoena if the requesting party:

(1) shows good cause for issuing the subpoena; and

(2) deposits with the board a sum the board determines is reasonably sufficient to insure payment of the costs estimated to accrue for issuance and service of the subpoena and for compensation of the individual to whom it is directed.

(c) An appraisal review board may not issue a subpoena under this section unless the board holds a hearing at which the board determines that good cause exists for the issuance of the subpoena. The appraisal review board before which a good cause hearing is scheduled shall deliver written notice to the party being subpoenaed and parties to the protest of the date, time, and place of the hearing. The board shall deliver the notice not later than the 5th day before the date of the good cause hearing. The party being subpoenaed must have an opportunity to be heard at the good cause hearing.

Acts 1979, 66th Leg., p. 2307, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 172, ch. 13, Sec. 141, eff. Jan. 1, 1982; Acts 1989, 71st Leg., ch. 796, Sec. 38, eff. Sept. 1, 1989; Acts 1995, 74th Leg., ch. 828, Sec. 3, eff. Sept. 1, 1995.

Sec. 41.62. SERVICE AND ENFORCEMENT OF SUBPOENA. (a) A sheriff or constable shall serve a subpoena issued as provided by this subchapter.

(b) If the person to whom a subpoena is directed fails to comply, the issuing board or the party requesting the subpoena may bring suit in the district court to enforce the subpoena. If the district court determines that good cause exists for issuance of the subpoena, the court shall order compliance. The district court may modify the requirements of a subpoena that the court determines are unreasonable. Failure to obey the order of the district court is punishable as contempt.

(c) The county attorney or, if there is no county attorney,

the district attorney shall represent the board in a suit to enforce a subpoena.

Acts 1979, 66th Leg., p. 2307, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 172, ch. 13, Sec. 142, eff. Jan. 1, 1982.

Sec. 41.63. COMPENSATION FOR SUBPOENAED WITNESS. (a) An individual who is not a party to the proceeding and who complies with a subpoena issued as provided by this subchapter is entitled to:

- (1) the reasonable costs of producing the documents;
- (2) mileage of 15 cents a mile for going to and returning from the place of the proceeding; and
- (3) a fee of \$10 a day for each whole or partial day that the individual is necessarily present at the proceedings.

(b) The appraisal review board by rule may prescribe greater mileage or fee, but an increase is not effective unless uniformly applicable to all individuals who are entitled to mileage or fee as provided by Subsection (a) of this section.

(c) Compensation authorized as provided by this section is paid by the appraisal office if the subpoena is issued on the motion of the appraisal review board or by the party requesting the subpoena.

(d) Compensation is not payable unless the amount claimed is approved by the appraisal review board that issued the subpoena.

Acts 1979, 66th Leg., p. 2307, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 173, ch. 13, Sec. 143, eff. Jan. 1, 1982.

Sec. 41.64. INSPECTION OF TAX RECORDS. The appraisal review board may inspect the records or other materials of the appraisal office that are not made confidential under this code. On demand of the board, the chief appraiser shall produce the materials as soon as practicable.

Acts 1979, 66th Leg., p. 2308, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 173, ch. 13, Sec. 144, eff. Jan. 1, 1982.

Sec. 41.65. REQUEST FOR STATE ASSISTANCE. The appraisal review board may request the comptroller to assist in determining the accuracy of appraisals by the appraisal office or to provide other professional assistance. The appraisal office shall reimburse the costs of providing assistance if the comptroller requests reimbursement.

Acts 1979, 66th Leg., p. 2308, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 173, ch. 13, Sec. 144, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 51, eff. Sept. 1, 1991.

Sec. 41.66. HEARING PROCEDURES. (a) The appraisal review board shall establish by rule the procedures for hearings it conducts as provided by Subchapters A and C of this chapter. On request made by a property owner in the owner's notice of protest or in a separate writing delivered to the appraisal review board on or before the date the notice of protest is filed, the property owner is entitled to a copy of the hearing procedures. The copy of the hearing procedures shall be delivered to the property owner not later than the 10th day before the date the hearing on the protest begins and may be delivered with the notice of the protest hearing required under Section 41.46(a). The notice of protest form prescribed by the comptroller under Section 41.44(d) or any other notice of protest form made available to a property owner by the appraisal review board or the appraisal office shall provide the property owner an opportunity to make or decline to make a request under this subsection. The appraisal review board shall post a copy of the hearing procedures in a prominent place in the room in which the hearing is held.

(b) Hearing procedures to the greatest extent practicable shall be informal. Each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing.

(c) A property owner who is entitled as provided by this chapter to appear at a hearing may appear by himself or by his agent. A taxing unit may appear by a designated agent.

(d) Hearings conducted as provided by this chapter are open to the public.

(e) The appraisal review board may not consider any appraisal district information on a protest that was not presented to the appraisal review board during the protest hearing.

(f) A member of the appraisal review board may not communicate with another person concerning:

(1) the evidence, argument, facts, merits, or any other matters related to an owner's protest, except during the hearing on the protest; or

(2) a property that is the subject of the protest, except during a hearing on another protest or other proceeding before the board at which the property is compared to other property or used in a sample of properties.

(g) At the beginning of a hearing on a protest, each member of the appraisal review board hearing the protest must sign an affidavit stating that the board member has not communicated with another person in violation of Subsection (f). If a board member has communicated with another person in violation of Subsection (f), the member must be recused from the proceeding and may not hear, deliberate on, or vote on the determination of the protest. The board of directors of the appraisal district shall adopt and implement a policy concerning the temporary replacement of an appraisal review board member who has communicated with another person in violation of Subsection (f).

(h) The appraisal review board shall postpone a hearing on a protest if the property owner requests additional time to prepare for the hearing and establishes to the board that the chief appraiser failed to comply with Section 41.461. The board is not required to postpone a hearing more than one time under this subsection.

Acts 1979, 66th Leg., p. 2308, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 173, ch. 13, Sec. 145, eff. Jan. 1, 1982; Acts 1989, 71st Leg., ch. 796, Sec. 39, eff. Sept. 1, 1989; Acts 1991, 72nd Leg., ch. 364, Sec. 2, eff. Jan. 1, 1992; Acts 1991, 72nd Leg., ch. 836, Sec. 3.2, eff. Sept. 1, 1991; Acts 1991, 72nd Leg., 1st C.S., ch. 14, Sec. 8.01(23), eff. Nov. 12,

1991.

Amended by:

Acts 2005, 79th Leg., Ch. 728, Sec. 19.001, eff. September 1, 2005.

Sec. 41.67. EVIDENCE. (a) A member of the appraisal review board may swear witnesses who testify in proceedings under this chapter. All testimony must be given under oath.

(b) Documentary evidence may be admitted in the form of a copy if the appraisal review board conducting the proceeding determines that the original document is not readily available. A party is entitled to an opportunity to compare a copy with the original document on request.

(c) Official notice may be taken of any fact judicially cognizable. A party is entitled to an opportunity to contest facts officially noticed.

(d) Information that was previously requested under Section 41.461 by the protesting party that was not made available to the protesting party at least 14 days before the scheduled or postponed hearing may not be used as evidence in the hearing.

Acts 1979, 66th Leg., p. 2308, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 173, ch. 13, Sec. 146, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., ch. 364, Sec. 3, eff. Jan. 1, 1992; Acts 1999, 76th Leg., ch. 463, Sec. 3, eff. Sept. 1, 1999.

Sec. 41.68. RECORD OF PROCEEDING. The appraisal review board shall keep a record of its proceedings in the form and manner prescribed by the comptroller.

Acts 1979, 66th Leg., p. 2309, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 173, ch. 13, Sec. 147, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 51, eff. Sept. 1, 1991.

Sec. 41.69. CONFLICT OF INTEREST. A member of the appraisal review board may not participate in the determination of a taxpayer protest in which he is interested or in which he is related to a party by affinity within the second degree or by

consanguinity within the third degree, as determined under Chapter 573, Government Code.

Acts 1979, 66th Leg., p. 2309, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 173, ch. 13, Sec. 147, eff. Jan. 1, 1982; Acts 1991, 72nd Leg., ch. 561, Sec. 46, eff. Aug. 26, 1991; Acts 1995, 74th Leg., ch. 76, Sec. 5.95(27), eff. Sept. 1, 1995.

Sec. 41.70. PUBLIC NOTICE OF PROTEST AND APPEAL PROCEDURES. (a) On or after May 1 but not later than May 15, the chief appraiser shall publish notice of the manner in which a protest under this chapter may be brought by a property owner. The notice must describe how to initiate a protest and must describe the deadlines for filing a protest. The notice must also describe the manner in which an order of the appraisal review board may be appealed. The comptroller by rule shall adopt minimum standards for the form and content of the notice required by this section.

(b) The chief appraiser shall publish the notice in a newspaper having general circulation in the county for which the appraisal district is established. The notice may not be smaller than one-quarter page of a standard-size or tabloid-size newspaper, and may not be published in the part of the paper in which legal notices and classified advertisements appear.

Added by Acts 1989, 71st Leg., ch. 796, Sec. 40, eff. Sept. 1, 1989. Amended by Acts 1991, 72nd Leg., 2nd C.S., ch. 6, Sec. 52, eff. Sept. 1, 1991.

Sec. 41.71. EVENING AND WEEKEND HEARINGS. An appraisal review board by rule shall provide for hearings on protests in the evening or on a Saturday or Sunday.

Added by Acts 1997, 75th Leg., ch. 1039, Sec. 40, eff. Jan. 1, 1998.