

By: Watson

S.B. No. 592

A BILL TO BE ENTITLED

AN ACT

relating to the deadlines for delivering or filing certain ad  
valorem tax-related documents.

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

SECTION 1. Sections 25.19(a) and (g), Tax Code, are amended  
to read as follows:

(a) By April 1 or as soon thereafter as practicable [~~if the  
property is a single-family residence that qualifies for an  
exemption under Section 11.13, or by May 1 or as soon thereafter as  
practicable in connection with any other property~~], the chief  
appraiser shall deliver a clear and understandable written notice  
to a property owner of the appraised value of the property owner's  
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.

(g) By April 1 or as soon thereafter as practicable [~~if the  
property is a single-family residence that qualifies for an  
exemption under Section 11.13, or by May 1 or as soon thereafter as  
practicable in connection with any other property~~], the chief  
appraiser shall deliver a written notice to the owner of each

1 property not included in a notice required to be delivered under  
2 Subsection (a), if the property was reappraised in the current tax  
3 year, if the ownership of the property changed during the preceding  
4 year, or if the property owner or the agent of a property owner  
5 authorized under Section 1.111 makes a written request for the  
6 notice. The chief appraiser shall separate real from personal  
7 property and include in the notice for each property:

8 (1) the appraised value of the property in the  
9 preceding year;

10 (2) the appraised value of the property for the  
11 current year and the kind of each partial exemption, if any,  
12 approved for the current year;

13 (3) a detailed explanation of the time and procedure  
14 for protesting the value; and

15 (4) the date and place the appraisal review board will  
16 begin hearing protests.

17 SECTION 2. Section 41.11(a), Tax Code, is amended to read as  
18 follows:

19 (a) Not later than the date the appraisal review board  
20 approves the appraisal records as provided by Section 41.12, the  
21 secretary of the board shall deliver written notice to a property  
22 owner of any change in the records that is ordered by the board as  
23 provided by this subchapter and that will result in an increase in  
24 the tax liability of the property owner. An owner who receives a  
25 notice as provided by this section shall be entitled to protest such  
26 action as provided by Section 41.44(a)(2) [~~41.44(a)(3)~~].

27 SECTION 3. Sections 41.44(a), (b-1), and (c), Tax Code, are

1 amended to read as follows:

2 (a) Except as provided by Subsections (b), (b-1), (c),  
3 (c-1), and (c-2), to be entitled to a hearing and determination of a  
4 protest, the property owner initiating the protest must file a  
5 written notice of the protest with the appraisal review board  
6 having authority to hear the matter protested:

7 (1) before May 1 or not later than the 30th day after  
8 the date that notice to the property owner was delivered to the  
9 property owner as provided by Section 25.19, ~~[if the property is a~~  
10 ~~single-family residence that qualifies for an exemption under~~  
11 ~~Section 11.13,~~] whichever is later;

12 (2) ~~[before June 1 or not later than the 30th day after~~  
13 ~~the date that notice was delivered to the property owner as provided~~  
14 ~~by Section 25.19 in connection with any other property, whichever~~  
15 ~~is later,~~

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

20 (3) ~~[(4)]~~ in the case of a determination that a change  
21 in the use of land appraised under Subchapter C, D, E, or H, Chapter  
22 23, has occurred, not later than the 30th day after the date the  
23 notice of the determination is delivered to the property owner; or

24 (4) ~~[(5)]~~ in the case of a determination of  
25 eligibility for a refund under Section 23.1243, not later than the  
26 30th day after the date the notice of the determination is delivered  
27 to the property owner.

1           (b-1) Notwithstanding Subsection (a)(1), an owner of a  
2 single-family residence that qualifies for an exemption under  
3 Section 11.13 [~~property described by that subsection~~] who files a  
4 notice of protest after the deadline prescribed by that subsection  
5 but before the appraisal review board approves the appraisal  
6 records is entitled to a hearing and determination of the protest if  
7 the property owner files the notice before June 1.

8           (c) A property owner who files notice of a protest  
9 authorized by Section 41.411 is entitled to a hearing and  
10 determination of the protest if the property owner files the notice  
11 prior to the date the taxes on the property to which the notice  
12 applies become delinquent. An owner of land who files a notice of  
13 protest under Subsection (a)(3) [~~(a)(4)~~] is entitled to a hearing  
14 and determination of the protest without regard to whether the  
15 appraisal records are approved.

16           SECTION 4. The changes in law made by this Act apply only to  
17 a notice of appraised value or notice of protest for a tax year  
18 beginning on or after the effective date of this Act. A notice of  
19 appraised value or notice of protest for a tax year beginning before  
20 the effective date of this Act is governed by the law in effect  
21 immediately before the effective date of this Act, and that law is  
22 continued in effect for that purpose.

23           SECTION 5. This Act takes effect January 1, 2016.