

By: Hancock
(Murphy)

S.B. No. 1394

A BILL TO BE ENTITLED

AN ACT

relating to the presentation of evidence in appraisal review board
hearings on protests.

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

SECTION 1. Section 41.45, Tax Code, is amended by amending
Subsection (h) and adding Subsection (o) to read as follows:

(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 or material preserved on any portable device
designed to maintain an electronic, magnetic, or digital
reproduction of a document or image that the person intends to offer
or submit to the appraisal review board at the hearing.

(o) The appraisal office shall provide audiovisual
equipment at each hearing on a protest for use during the hearing by
the property owner or the property owner's agent. The audiovisual
equipment must be of the same general type, kind, and character as
the equipment used by the chief appraiser at a protest hearing.

SECTION 2. This Act takes effect January 1, 2016.