

SUBJECT: Providing informal conference with appraisal office before protest hearing

COMMITTEE: Ways and Means — favorable, without amendment

VOTE: 10 ayes — Meyer, Thierry, Button, Cole, Guerra, Martinez Fischer,
Murphy, Noble, Sanford, Shine

1 nay — Rodriguez

WITNESSES: For — Cheryl Johnson, Galveston County Tax Office; (*Registered, but did not testify*: David Mintz, Texas Apartment Association; Rick Dennis, Texas Association Of Property Tax Professionals)

Against — None

On — (*Registered, but did not testify*: Korry Castillo, Comptroller of Public Accounts)

BACKGROUND: Interested individuals have recommended standardizing the current practices of many appraisal districts by requiring districts to provide informal conferences for property owners before a protest hearing. Some suggest such informal meetings have resulted in high percentages of settlements, eliminating the need for formal appraisal review board hearings.

DIGEST: HB 4179 would require an appraisal review board (ARB) to schedule an informal conference with the appraisal office for each property owner who filed a notice of protest, to be held before the hearing on the protest. Notice of the date, time, and location of the conference would have to be delivered to the property owner with the requisite notice of protest hearing.

The conference could not be scheduled on the same date as the hearing on the protest or during the five days before that date, except as otherwise allowed.

The appraisal office would have to reschedule the conference for a later date on the written request of the property owner with good cause shown. The rescheduling would not require the delivery of additional written notice. The conference could be rescheduled for a date during the five-day period before the hearing on the protest with the property owner's consent.

The appraisal office would have to cancel the informal conference if the property owner informed the office in writing that the owner elected not to participate. The property owner's failure to appear at the conference would not prevent the ARB from hearing the protest and issuing an order determining the protest.

The bill would remove a condition under current law requiring an ARB to conduct a hearing on a protest by telephone conference if the ARB proposed the hearing to be conducted by that method and the property owner agreed.

The bill would take effect September 1, 2021, and apply only to a protest for which a notice of protest was filed on or after that date.