

## **BILL ANALYSIS**

Senate Research Center

S.B. 1394  
By: Hancock  
Finance  
7/28/2015  
Enrolled

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Current law provides that a chief appraiser and taxpayer must exchange copies of written materials that will be submitted to the appraisal review board (ARB) during a protest hearing. S.B. 1394 updates the law to require that these parties may also provide copies of electronic materials submitted to the ARB.

Chief appraisers often use audiovisual presentations to display evidence during a protest hearing. S.B. 1394 requires an appraisal office to provide taxpayers with audiovisual equipment comparable to the equipment used by the chief appraiser at the protest hearing.

S.B. 1394 amends current law relating to the presentation of evidence in appraisal review board hearings on protests.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

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

(h) Requires the chief appraiser and the property owner or the owner's agent, before the hearing on a protest or immediately after the hearing begins, to 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) Requires the appraisal office, if the chief appraiser uses audiovisual equipment at a hearing on a protest, to provide audiovisual equipment of the same general type, kind, and character for use during the hearing by the property owner or the property owner's agent.

SECTION 2. Effective date: January 1, 2016.