

## **BILL ANALYSIS**

Senate Research Center  
84R10513 LEH-F

S.B. 1394  
By: Hancock  
Finance  
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As Filed

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

When a lessee is required to reimburse a property owner for property taxes, current law allows the lessee to protest the appraisal district's valuation. For purposes of the protest, the lessee becomes the property owner and the appraisal review board (ARB) sends notices related to the protest to the lessee.

S.B. 1394 allows the lessee to direct the ARB to deliver protest notices to the lessee's designated representative, ensuring that the representative has adequate time to respond to the notices.

Current law provides that a chief appraiser and taxpayer must exchange copies of written materials that will be submitted to the ARB during a protest hearing. S.B. 1394 updates the law to require that these parties 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.

As proposed, S.B. 1394 amends current law relating to protests before appraisal review boards.

### **RULEMAKING AUTHORITY**

Rulemaking authority is expressly granted to the comptroller of public accounts of the State of Texas in SECTION 1 (Section 41.413, Tax Code) of this bill.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 41.413, Tax Code, by amending Subsection (c) and adding Subsection (e), as follows:

(c) Requires the appraisal review board to deliver a copy of any notice relating to the protest and of the order determining the protest to the owner of the property and to either the person bringing the protest or the person designated as the agent of the person if a designation has been made by the person under Subsection (e).

(e) Provides that a person bringing a protest under this section may designate another person to act as the agent of the person for any purpose under this section. Requires the comptroller of public accounts of the State of Texas to prescribe forms and adopt rules to facilitate compliance with this subsection.

SECTION 2. 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 to provide audiovisual equipment at each hearing on a protest for use during the hearing by the property owner or the property owner's agent. Requires that the audiovisual equipment be of the same general type, kind, and character as the equipment used by the chief appraiser at a protest hearing.

SECTION 3. Effective date: January 1, 2016.