

BILL ANALYSIS

Senate Research Center

H.B. 455
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Finance
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Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

There are concerns that the process for protesting a property appraisal can be difficult and time consuming, with many individuals being unable to either appear in person due to their jobs or adequately explain their situation through a written affidavit. H.B. 455 gives property owners the flexibility to maintain their work schedules and fully explain their positions to an appraisal review board by allowing a property tax protestor to appear at a protest hearing by telephone conference call.

H.B. 455 amends the Tax Code to authorize a property owner to appear by conference call to offer argument at a protest hearing before the appraisal review board of an appraisal district and to require a property owner appearing by telephone conference call to offer any evidence by affidavit to the board hearing the protest before the board begins the hearing.

H.B. 455 amends current law relating to the authority of a property owner to participate by telephone conference call at a protest hearing by an appraisal review board.

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 Subsections (b) and (n) and adding Subsections (b-1), (b-2), and (b-3), as follows:

(b) Provides that a property owner (owner) initiating a protest is entitled to appear to offer evidence or argument, rather than provides that the owner initiating the protest is entitled to an opportunity to appear to offer evidence or argument. Authorizes an owner to offer evidence or argument by affidavit without personally appearing and to appear by telephone conference call (conference call) to offer argument. Requires an owner who appears by conference call to offer any evidence by affidavit. Requires an owner to submit an affidavit described by this subsection to the appraisal review board (board) hearing the protest before the board begins the hearing on the protest, rather than authorizes the owner to offer his evidence or argument by affidavit without personally appearing if he attests to the affidavit before an officer authorized to administer oaths and submits the affidavit to the board hearing the protest before it begins the hearing on the protest.

(b-1) Requires a board to conduct a hearing on a protest by conference call if the owner notifies the board that the owner intends to appear by conference call in the owner's notice of protest or by written notice filed with the board not later than a certain date or the board proposes that the hearing be conducted by conference call and the owner agrees to the hearing being conducted in that manner.

(b-2) Requires the board, if an owner elects to have a hearing on a protest conducted by conference call, to provide a telephone number for the owner to call to participate in the hearing and hold the hearing in a location equipped with telephone equipment that allows

each board member and the other parties to the protest who are present at the hearing to hear the owner offer argument.

(b-3) Provides that an owner is responsible for providing access to a hearing on a protest conducted by conference call to another person that the owner invites to participate in the hearing.

(n) Provides that an owner does not waive the right to appear in person at a protest hearing, rather than at the protest hearing, by submitting an affidavit to the board or by electing to appear by conference call. Authorizes the board to consider an affidavit submitted under this section (Hearing on Protest) only if the owner does not appear in person at the hearing, rather than authorizes the board to consider the affidavit only if the owner does not appear at the protest hearing in person. Requires the owner, for purposes of scheduling the hearing, to state in the affidavit that the owner does not intend to appear at the hearing or that the owner intends to appear at the hearing in person or by conference call and that the affidavit is authorized to be used only if the owner does not appear at the hearing in person. Requires the board, if the owner does not state in the affidavit whether the owner intends to appear at the hearing and has not elected to appear by conference call, to consider the submission of the affidavit as an indication that the property owner does not intend to appear at the hearing. Makes nonsubstantive and conforming changes.

SECTION 2. Provides that the changes in law made by this Act apply only to a protest under Chapter 41 (Local Review), Tax Code, for which a notice of protest is filed on or after the effective date of this Act.

SECTION 3. Effective date: September 1, 2017.