

BILL ANALYSIS

Senate Research Center
87R22645 RDS-D

C.S.S.B. 1919
By: Lucio
Local Government
4/28/2021
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The COVID-19 pandemic showed the utility of videoconferencing options when in-person meetings are not feasible, and exposed the need to ensure these options are available to those interfacing with government. Unfortunately, current law does not allow appraisal review boards to hold hearings over videoconference, which made it difficult for property owners protesting their appraisals to safely attend their appeals while local health regulations made in-person hearings difficult.

S.B. 1919 updates the law related to appraisal review board protests to allow for hearings held via videoconference. The bill allows hearings via videoconference at the property owner's election, in the same manner as hearings via telephone are already allowed in law. By creating new options for the appeal of appraisals, S.B. 1919 increases property owner access to their appraisal review boards and creates a fairer appraisal process.

(Original Author's/Sponsor's Statement of Intent)

C.S.S.B. 1919 amends current law relating to the authority of a property owner to participate by videoconference at a protest hearing by certain appraisal review boards.

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), (b-1), (b-2), (b-3), and (n) and adding Subsection (b-4), as follows:

(b) Authorizes a property owner to offer evidence or argument by affidavit without personally appearing and to appear by telephone conference call or videoconference, rather than by telephone conference call, to offer argument. Makes a conforming change.

(b-1) Requires an appraisal review board to conduct a hearing on a protest by telephone conference call or by videoconference, as specified by the property owner at the owner's election, rather than by telephone conference call, if certain criteria are met. Makes conforming changes.

(b-2) Requires the appraisal review board, if a property owner elects to have a hearing on a protest conducted by telephone conference call or videoconference, to:

(1) provide:

(A) a telephone number for the property owner to call to participate in the hearing, if the hearing is to be conducted by telephone conference call; or

(B) an Internet location or uniform resource locator (URL) address for the property owner to use to participate in the hearing, if the hearing is to be conducted by videoconference; and

(2) hold the hearing in a location equipped with equipment that allows each board member and the other parties to the protest who are present at the hearing to hear and, if applicable, see the property owner offer argument.

Makes conforming and nonsubstantive changes.

(b-3) Makes conforming changes.

(b-4) Provides that an appraisal review board, notwithstanding any other provision of Section 41.45 (Hearing on Protest), is not required to conduct a hearing by videoconference if the board is established for a county with a population of less than 100,000, and lacks the technological capability to conduct a videoconference.

(n) Makes conforming changes.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2021.