

1-1 By: Lucio S.B. No. 1919
 1-2 (In the Senate - Filed March 12, 2021; April 1, 2021, read
 1-3 first time and referred to Committee on Local Government;
 1-4 April 29, 2021, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 5, Nays 0; April 29, 2021,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10			X	
1-11			X	
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17			X	

1-18 COMMITTEE SUBSTITUTE FOR S.B. No. 1919 By: Zaffirini

1-19 A BILL TO BE ENTITLED
 1-20 AN ACT

1-21 relating to the authority of a property owner to participate by
 1-22 videoconference at a protest hearing by certain appraisal review
 1-23 boards.

1-24 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Section 41.45, Tax Code, is amended by amending
 1-26 Subsections (b), (b-1), (b-2), (b-3), and (n) and adding Subsection
 1-27 (b-4) to read as follows:

1-28 (b) A property owner initiating a protest is entitled to
 1-29 appear to offer evidence or argument. A property owner may offer
 1-30 evidence or argument by affidavit without personally appearing and
 1-31 may appear by telephone conference call or videoconference to offer
 1-32 argument. A property owner who appears by telephone conference
 1-33 call or videoconference must offer any evidence by affidavit. A
 1-34 property owner must submit an affidavit described by this
 1-35 subsection to the board hearing the protest before the board begins
 1-36 the hearing on the protest. On receipt of an affidavit, the board
 1-37 shall notify the chief appraiser. The chief appraiser may inspect
 1-38 the affidavit and is entitled to a copy on request.

1-39 (b-1) An appraisal review board shall conduct a hearing on a
 1-40 protest by telephone conference call or by videoconference, as
 1-41 specified by the property owner at the owner's election, if:

1-42 (1) the property owner notifies the board that the
 1-43 property owner intends to appear by telephone conference call or
 1-44 videoconference in the owner's notice of protest or by written
 1-45 notice filed with the board not later than the 10th day before the
 1-46 date of the hearing; or

1-47 (2) the board proposes that the hearing be conducted
 1-48 by telephone conference call or videoconference and the property
 1-49 owner agrees to the hearing being conducted in that manner.

1-50 (b-2) If a property owner elects to have a hearing on a
 1-51 protest conducted by telephone conference call or videoconference,
 1-52 the appraisal review board shall:

1-53 (1) provide:

1-54 (A) a telephone number for the property owner to
 1-55 call to participate in the hearing, if the hearing is to be
 1-56 conducted by telephone conference call; or

1-57 (B) an Internet location or uniform resource
 1-58 locator (URL) address for the property owner to use to participate
 1-59 in the hearing, if the hearing is to be conducted by
 1-60 videoconference; and

2-1 (2) hold the hearing in a location equipped with
2-2 [~~telephone~~] equipment that allows each board member and the other
2-3 parties to the protest who are present at the hearing to hear and,
2-4 if applicable, see the property owner offer argument.

2-5 (b-3) A property owner is responsible for providing access
2-6 to a hearing on a protest conducted by telephone conference call or
2-7 videoconference to another person that the owner invites to
2-8 participate in the hearing.

2-9 (b-4) Notwithstanding any other provision of this section,
2-10 an appraisal review board is not required to conduct a hearing by
2-11 videoconference if the board:

2-12 (1) is established for a county with a population of
2-13 less than 100,000; and

2-14 (2) lacks the technological capability to conduct a
2-15 videoconference.

2-16 (n) A property owner does not waive the right to appear in
2-17 person at a protest hearing by submitting an affidavit to the
2-18 appraisal review board or by electing to appear by telephone
2-19 conference call or videoconference. The board may consider an
2-20 affidavit submitted under this section only if the property owner
2-21 does not appear in person at the hearing. For purposes of
2-22 scheduling the hearing, the property owner must state in the
2-23 affidavit that the property owner does not intend to appear at the
2-24 hearing or that the property owner intends to appear at the hearing
2-25 in person or by telephone conference call or videoconference and
2-26 that the affidavit may be used only if the property owner does not
2-27 appear at the hearing in person. If the property owner does not
2-28 state in the affidavit whether the owner intends to appear at the
2-29 hearing and has not elected to appear by telephone conference call
2-30 or videoconference, the board shall consider the submission of the
2-31 affidavit as an indication that the property owner does not intend
2-32 to appear at the hearing. If the property owner states in the
2-33 affidavit that the owner does not intend to appear at the hearing or
2-34 does not state in the affidavit whether the owner intends to appear
2-35 at the hearing and has not elected to appear by telephone conference
2-36 call or videoconference, the board is not required to consider the
2-37 affidavit at the scheduled hearing and may consider the affidavit
2-38 at a hearing designated for the specific purpose of processing
2-39 affidavits.

2-40 SECTION 2. The changes in law made by this Act apply only to
2-41 a protest under Chapter 41, Tax Code, for which a notice of protest
2-42 was filed by a property owner on or after the effective date of this
2-43 Act.

2-44 SECTION 3. This Act takes effect September 1, 2021.

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