

By: Bettencourt

S.B. No. 946

A BILL TO BE ENTITLED

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 11.4391(a), Tax Code, is amended to read  
6 as follows:

12 SECTION 2. Section 21.09(b), Tax Code, is amended to read as  
13 follows:

1 SECTION 3. Section 22.23, Tax Code, is amended by adding  
2 Subsections (c) and (d) to read as follows:

3 (c) Notwithstanding Subsections (a) and (b), rendition  
4 statements and property reports for property located in an  
5 appraisal district in which one or more taxing units exempt  
6 property under Section 11.251 must be delivered to the chief  
7 appraiser not later than April 1. The chief appraiser may extend the  
8 filng deadline to not later than May 1 for good cause on written  
9 request by the property owner.

10 (d) Notwithstanding any other provision of this section,  
11 rendition statements and property reports for property regulated by  
12 the Public Utility Commission of Texas, the Railroad Commission of  
13 Texas, the federal Surface Transportation Board, or the Federal  
14 Energy Regulatory Commission must be delivered to the chief  
15 appraiser not later than April 30, except as provided by Section  
16 22.02. The chief appraiser may extend the filing deadline 15 days  
17 for good cause on written request by the property owner.

18 SECTION 4. Section 41.11(a), Tax Code, is amended to read as  
19 follows:

20 (a) Not later than the date the appraisal review board  
21 approves the appraisal records as provided by Section 41.12, the  
22 secretary of the board shall deliver written notice to a property  
23 owner of any change in the records that is ordered by the board as  
24 provided by this subchapter and that will result in an increase in  
25 the tax liability of the property owner. An owner who receives a  
26 notice as provided by this section shall be entitled to protest such  
27 action as provided by Section 41.44(a)(2) [41.44(a)(3)].

1 SECTION 5. Sections [41.44](#)(a) and (c), Tax Code, are amended  
2 to read as follows:

3 (a) Except as provided by Subsections (b), ~~[(b-1),]~~ (c),  
4 (c-1), and (c-2), to be entitled to a hearing and determination of a  
5 protest, the property owner initiating the protest must file a  
6 written notice of the protest with the appraisal review board  
7 having authority to hear the matter protested:

8 (1) before May 15 [~~1~~] or not later than the 30th day  
9 after the date that notice to the property owner was delivered to  
10 the property owner as provided by Section [25.19](#), ~~[if the property is~~  
11 ~~a single-family residence that qualifies for an exemption under~~  
12 ~~Section 11.13,~~] whichever is later;

13 (2) ~~[before June 1 or not later than the 30th day after~~  
14 ~~the date that notice was delivered to the property owner as provided~~  
15 ~~by Section 25.19 in connection with any other property, whichever~~  
16 ~~is later,~~

17 ~~[+3]~~ in the case of a protest of a change in the  
18 appraisal records ordered as provided by Subchapter A of this  
19 chapter or by Chapter [25](#), not later than the 30th day after the date  
20 notice of the change is delivered to the property owner;

21 (3) ~~[+4]~~ in the case of a determination that a change  
22 in the use of land appraised under Subchapter C, D, E, or H, Chapter  
23 [23](#), has occurred, not later than the 30th day after the date the  
24 notice of the determination is delivered to the property owner; or

25 (4) ~~[+5]~~ in the case of a determination of  
26 eligibility for a refund under Section [23.1243](#), not later than the  
27 30th day after the date the notice of the determination is delivered

1 to the property owner.

2 (c) A property owner who files notice of a protest  
3 authorized by Section 41.411 is entitled to a hearing and  
4 determination of the protest if the property owner files the notice  
5 prior to the date the taxes on the property to which the notice  
6 applies become delinquent. An owner of land who files a notice of  
7 protest under Subsection (a)(3) [~~(a)(4)~~] is entitled to a hearing  
8 and determination of the protest without regard to whether the  
9 appraisal records are approved.

10 SECTION 6. Section 41.44(b-1), Tax Code, is repealed.

11 SECTION 7. This Act applies only to ad valorem taxes imposed  
12 for a tax year beginning on or after the effective date of this Act.

13 SECTION 8. This Act takes effect January 1, 2018.