

**Sec. 41.23. Correction of Records on Order of Commissioners Court [Repealed].**

Repealed by Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 167(a), effective January 1, 1982.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.

**Sec. 41.24. Clerical Errors [Repealed].**

Repealed by Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 167(a), effective January 1, 1982.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.

**Sec. 41.25. Correction of Records on Recommendation of Assessor-Collector [Repealed].**

Repealed by Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 167(a), effective January 1, 1982.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.

**Sec. 41.26. Notice to Property Owner of Change in Records [Repealed].**

Repealed by Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 167(a), effective January 1, 1982.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.

**Sec. 41.27. Completion of Review by Commissioners Court [Repealed].**

Repealed by Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 167(a), effective January 1, 1982.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982.

**Secs. 41.28 to 41.40. [Reserved for expansion].***Subchapter C**Taxpayer Protest***Sec. 41.41. Right of Protest.**

(a) [Effective until approval by the voters of H.J.R. 2, 88th Leg., 2nd C.S.; effective until January 1, 2024] A property owner is entitled to protest before the appraisal review board the following actions:

- (1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;
- (2) unequal appraisal of the owner's property;
- (3) inclusion of the owner's property on the appraisal records;
- (4) denial to the property owner in whole or in part of a partial exemption;
- (5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;
- (6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;
- (7) determination that the property owner is the owner of property;
- (8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; or
- (9) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

(a) [Effective on approval by the voters of H.J.R. 2, 88th Leg., 2nd C.S.; effective January 1, 2024] A property owner is entitled to protest before the appraisal review board the following actions:

- (1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;
- (2) unequal appraisal of the owner's property;
- (3) inclusion of the owner's property on the appraisal records;
- (4) denial to the property owner in whole or in part of a partial exemption;
- (4-a) determination that the owner's property does not qualify for the circuit breaker limitation on appraised value provided by Section 23.231;
- (5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;
- (6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;
- (7) determination that the property owner is the owner of property;

(8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; or

(9) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

(a) [Effective January 1, 2027] A property owner is entitled to protest before the appraisal review board the following actions:

(1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;

(2) unequal appraisal of the owner's property;

(3) inclusion of the owner's property on the appraisal records;

(4) denial to the property owner in whole or in part of a partial exemption;

(5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;

(6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;

(7) determination that the property owner is the owner of property;

(8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; or

(9) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

(b) Each year the chief appraiser for each appraisal district shall publicize in a manner reasonably designed to notify all residents of the district:

(1) the provisions of this section; and

(2) the method by which a property owner may protest an action before the appraisal review board.

(c) Notwithstanding Subsection (a), a property owner is entitled to protest before the appraisal review board only the following actions of the chief appraiser in relation to an exemption under Section 11.35:

(1) the modification or denial of an application for an exemption under that section; or

(2) the determination of the appropriate damage assessment rating for an item of qualified property under that section.

(d) An appraisal district or the appraisal review board for an appraisal district may not require a property owner to pay a fee in connection with a protest filed by the owner with the board.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 137, effective August 14, 1981; am. Acts 1985, 69th Leg., ch. 823 (S.B. 908), § 3, effective January 1, 1986; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 34, effective September 1, 1989; am. Acts 1997, 75th Leg., ch. 113 (S.B. 93), § 1, effective January 1, 1998; am. Acts 1999, 76th Leg., ch. 631 (S.B. 977), § 11, effective September 1, 1999; am. Acts 2019, 86th Leg., ch. 1034 (H.B. 492), § 7; am. Acts 2019, 86th Leg., ch. 1284 (H.B. 1313), § 3, effective January 1, 2020; renumbered from Tex. Tax Code § 41.41 by 2021, 87th Leg., ch. 915 (H.B. 3607), § 21.001(65), effective September 1, 2021; am. Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), § 4.07, effective January 1, 2024; Acts 2023, 88th Leg., 2nd C.S., ch. 1 (S.B. 2), § 4.08, effective January 1, 2027.

#### Sec. 41.411. Protest of Failure to Give Notice.

(a) A property owner is entitled to protest before the appraisal review board the failure of the chief appraiser or the appraisal review board to provide or deliver any notice to which the property owner is entitled.

(b) If failure to provide or deliver the notice is established, the appraisal review board shall determine a protest made by the property owner on any other grounds of protest authorized by this title relating to the property to which the notice applies.

(c) A property owner who protests as provided by this section must comply with the payment requirements of Section 41.4115 or the property owner forfeits the property owner's right to a final determination of the protest.

**HISTORY:** Enacted by Acts 1985, 69th Leg., ch. 504 (S.B. 760), § 1, effective June 12, 1985; am. Acts 2007, 80th Leg., ch. 1106 (H.B. 3496), § 4(a), effective January 1, 2008; am. Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 8, effective September 1, 2011; am. Acts 2011, 82nd Leg., ch. 793 (H.B. 2220), § 3, effective June 17, 2011.

#### Sec. 41.4115. Forfeiture of Remedy for Nonpayment of Taxes.

(a) The pendency of a protest under Section 41.411 does not affect the delinquency date for the taxes on the property subject to the protest. However, that delinquency date applies only to the amount of taxes required to be paid under Subsection (b) and, for purposes of Subsection (b), that delinquency date is postponed to the 125th day after the date one or more taxing units first delivered written notice of the taxes due on the property, as determined by the appraisal review board at a hearing under Section 41.44(c-3). If the property owner complies with Subsection (b), the delinquency date for any additional amount of taxes due on the property is determined in the manner provided by Section 42.42(c) for the determination of the delinquency date for additional taxes finally determined to be due in an appeal under Chapter 42, and that additional amount is not delinquent before that date.

(b) Except as provided in Subsection (d), a property owner who files a protest under Section 41.411 must pay the amount of taxes due on the portion of the taxable value of the property subject to the protest that is not in dispute before the delinquency date or the property owner forfeits the right to proceed to a final determination of the protest.

(c) A property owner who pays an amount of taxes greater than that required by Subsection (b) does not forfeit the property owner's right to a final determination of the protest by making the payment. If the property owner files a timely protest under Section 41.411, taxes paid on the property are considered paid under protest, even if paid before the protest is filed.

(d) After filing an oath of inability to pay the taxes at issue, a property owner may be excused from the requirement of prepayment of tax as a prerequisite to the determination of a protest if the appraisal review board, after notice and hearing, finds that such prepayment would constitute an unreasonable restraint on the property owner's right of access to the board. On the motion of a party, the board shall hold a hearing to review and determine compliance with this section, and the reviewing board may set such terms and conditions on any grant of relief as may be reasonably required by the circumstances. If the board determines that the property owner has not substantially complied with this section, the board shall dismiss the pending protest. If the board determines that the property owner has substantially but not fully complied with this section, the board shall dismiss the pending protest unless the property owner fully complies with the board's determination within 30 days of the determination.

**HISTORY:** Enacted by Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 9, effective September 1, 2011; Enacted by Acts 2011, 82nd Leg., ch. 793 (H.B. 2220), § 4, effective June 17, 2011.

#### **Sec. 41.412. Person Acquiring Property After January 1.**

(a) A person who acquires property after January 1 and before the deadline for filing notice of the protest may pursue a protest under this subchapter in the same manner as a property owner who owned the property on January 1.

(b) If during the pendency of a protest under this subchapter the ownership of the property subject to the protest changes, the new owner of the property on application to the appraisal review board may proceed with the protest in the same manner as the property owner who initiated the protest.

**HISTORY:** Enacted by Acts 1987, 70th Leg., ch. 451 (H.B. 190), § 1, effective August 31, 1987.

#### **Sec. 41.413. Protest by Person Leasing Property.**

(a) A person leasing tangible personal property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the appraisal review board a determination of the appraised value of the property if the property owner does not file a protest relating to the property.

(b) A person leasing real property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the appraisal review board a determination of the appraised value of the property if the property owner does not file a protest relating to the property. The protest provided by this subsection is limited to a single protest by either the property owner or the lessee.

(c) A person bringing a protest under this section is considered the owner of the property for purposes of the protest. The appraisal review board shall deliver a copy of any notice relating to the protest and of the order determining the protest to the owner of the property and the person bringing the protest.

(d) An owner of real property shall send to a person leasing property under a contract described by Subsection (b) a copy of any notice of appraised value of the property received by the property owner. The property owner must send the notice not later than the 10th day after the date the property owner receives the notice. Failure of the property owner to send a copy of the notice to the person leasing the property does not affect the time within which the person leasing the property may protest the appraised value. This subsection does not apply if the property owner and the person leasing the property have agreed in the contract to waive the requirements of this subsection or that the person leasing the property will not protest the appraised value of the property.

(e) A person leasing real property under a contract described by Subsection (b) may request that the chief appraiser of the appraisal district in which the property is located send the notice described by Subsection (d) to the person. Except as provided by Subsection (f), the chief appraiser shall send the notice to the person leasing the property not later than the fifth day after the date the notice is sent to the property owner if the person demonstrates that the person is contractually obligated to reimburse the property owner for the taxes imposed on the property.

(f) A chief appraiser who receives a request under Subsection (e) is not required to send the notice requested under that subsection if the appraisal district in which the property that is the subject of the notice is located posts the appraised value of the property on the district's Internet website not later than the fifth day after the date the notice is sent to the property owner.

(g) A person leasing property under a contract described by this section may designate another person to act as the agent of the lessee for any purpose under this title. The lessee must make the designation in the manner provided by Section 1.111. An agent designated under this subsection has the same authority and is subject to the same limitations as an agent designated by a property owner under Section 1.111.

**HISTORY:** Enacted by Acts 1995, 74th Leg., ch. 581 (S.B. 783), § 1, effective August 28, 1995; am. Acts 2017, 85th Leg., ch. 332 (H.B. 804), § 1, effective September 1, 2017; am. Acts 2021, 87th Leg., ch. 614 (S.B. 1421), § 2, effective September 1, 2021; am. Acts 2021, 87th Leg., ch. 598 (S.B. 1088), § 2, effective September 1, 2021.

**Sec. 41.415. [2 Versions: As added by Acts 2009, 81st Leg., ch. 1267] Electronic Filing of Notice of Protest.**

(a) This section applies only to an appraisal district established for a county having a population of 500,000 or more.

(b) The appraisal district shall implement a system that allows the owner of a property that for the current tax year has been granted a residence homestead exemption under Section 11.13, in connection with the property, to electronically:

- (1) file a notice of protest under Section 41.41(a)(1) or (2) with the appraisal review board;
- (2) receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the board;
- (3) receive, as applicable:
  - (A) a settlement offer from the district to correct the appraisal records by changing the market value and, if applicable, the appraised value of the property to the value as redetermined by the district; or
  - (B) a notice from the district that a settlement offer will not be made; and
- (4) accept or reject a settlement offer received from the appraisal district under Subdivision (3)(A).

(c) With each notice sent under Section 25.19 to an eligible property owner, the chief appraiser shall include information about the system required by this section, including instructions for accessing and using the system.

(d) A notice of protest filed electronically under this section must include, at a minimum:

- (1) a statement as to whether the protest is brought under Section 41.41(a)(1) or under Section 41.41(a)(2);
- (2) a statement of the property owner's good faith estimate of the value of the property; and
- (3) an electronic mail address that the district may use to communicate electronically with the property owner in connection with the protest.

(e) If the property owner accepts a settlement offer made by the appraisal district, the chief appraiser shall enter the settlement in the appraisal records as an agreement made under Section 1.111(e).

(f) If the property owner rejects a settlement offer, the appraisal review board shall hear and determine the property owner's protest in the manner otherwise provided by this subchapter and Subchapter D.

(g) An appraisal district is not required to make the system required by this section available to an owner of a residence homestead located in an area in which the chief appraiser determines that the factors affecting the market value of real property are unusually complex or to an owner who has designated an agent to represent the owner in a protest as provided by Section 1.111.

(h) An electronic mail address provided by a property owner to an appraisal district under Subsection (d)(3) is confidential and may not be disclosed by the district.

**HISTORY:** Enacted by Acts 2009, 81st Leg., ch. 1267 (H.B. 1030), § 3, effective January 1, 2010.

**Sec. 41.415. [2 Versions: As added by Acts 2009, 81st Leg., ch. 1370] Electronic Filing of Notice of Protest.**

(a) This section applies only to an appraisal district that:

- (1) on January 1, 2008, maintained an Internet website accessible to the public; or
- (2) after that date established or establishes such an Internet website.

(b) Each appraisal district shall implement a system that allows the owner of a property that for the current tax year has been granted a residence homestead exemption under Section 11.13, in connection with the property, to electronically:

- (1) file a notice of protest under Section 41.41(a)(1) or (2) with the appraisal review board;
- (2) receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the board;
- (3) receive, as applicable:
  - (A) a settlement offer from the district to correct the appraisal records by changing the market value and, if applicable, the appraised value of the property to the value as redetermined by the district; or
  - (B) a notice from the district that a settlement offer will not be made; and
- (4) accept or reject a settlement offer received from the appraisal district under Subdivision (3)(A).

(c) With each notice sent under Section 25.19 to an eligible property owner, the chief appraiser shall include information about the system required by this section, including instructions for accessing and using the system.

(d) A notice of protest filed electronically under this section must include, at a minimum:

- (1) a statement as to whether the protest is brought under Section 41.41(a)(1) or under Section 41.41(a)(2);
- (2) a statement of the property owner's good faith estimate of the value of the property; and
- (3) an electronic mail address that the district may use to communicate electronically with the property owner in connection with the protest.

(e) If the property owner accepts a settlement offer made by the appraisal district, the chief appraiser shall enter the settlement in the appraisal records as an agreement made under Section 1.111(e).

(f) If the property owner rejects a settlement offer, the appraisal review board shall hear and determine the property owner's protest in the manner otherwise provided by this subchapter and Subchapter D.

(g) An appraisal district is not required to make the system required by this section available to an owner of a residence homestead located in an area in which the chief appraiser determines that the factors affecting the market value of real property are unusually complex.

(h) An electronic mail address provided by a property owner to an appraisal district under Subsection (d)(3) is confidential and may not be disclosed by the district.

(i) [Expired pursuant to Acts 2009, 81st Leg., ch. 1370 (S.B. 873), § 1, effective January 1, 2014.]

**HISTORY:** Enacted by Acts 2009, 81st Leg., ch. 1370 (S.B. 873), § 1, effective January 1, 2011.

**Sec. 41.42. Protest of Situs.**

A protest against the inclusion of property on the appraisal records for an appraisal district on the ground that the property does not have taxable situs in that district shall be determined in favor of the protesting party if he establishes that the property is subject to appraisal by another district or that the property is not taxable in this state. The chief appraiser of a district in which the property owner prevails in a protest of situs shall notify the appraisal office of the district in which the property owner has established situs.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 137, effective August 14, 1981; am. Acts 1983, 68th Leg., ch. 906 (H.B. 1582), § 1, effective January 1, 1984.

**Sec. 41.43. Protest of Determination of Value or Inequality of Appraisal.**

(a) Except as provided by Subsections (a-1), (a-3), and (d), in a protest authorized by Section 41.41(a)(1) or (2), the appraisal district has the burden of establishing the value of the property by a preponderance of the evidence presented at the hearing. If the appraisal district fails to meet that standard, the protest shall be determined in favor of the property owner.

(a-1) If in the protest relating to a property with a market or appraised value of \$1 million or less as determined by the appraisal district the property owner files with the appraisal review board and, not later than the 14th day before the date of the first day of the hearing, delivers to the chief appraiser a copy of an appraisal of the property performed not later than the 180th day before the date of the first day of the hearing by an appraiser certified under Chapter 1103, Occupations Code, that supports the appraised or market value of the property asserted by the property owner, the appraisal district has the burden of establishing the value of the property by clear and convincing evidence presented at the hearing. If the appraisal district fails to meet that standard, the protest shall be determined in favor of the property owner.

(a-2) To be valid, an appraisal filed under Subsection (a-1) must be attested to before an officer authorized to administer oaths and include:

- (1) the name and business address of the certified appraiser;
- (2) a description of the property that was the subject of the appraisal;
- (3) a statement that the appraised or market value of the property:
  - (A) was, as applicable, the appraised or market value of the property as of January 1 of the current tax year; and
  - (B) was determined using a method of appraisal authorized or required by Chapter 23; and
- (4) a statement that the appraisal was performed in accordance with the Uniform Standards of Professional Appraisal Practice.

(a-3) In a protest authorized by Section 41.41(a)(1) or (2), the appraisal district has the burden of establishing the value of the property by clear and convincing evidence presented at the hearing if:

- (1) the appraised value of the property was lowered under this subtitle in the preceding tax year;
- (2) the appraised value of the property in the preceding tax year was not established as a result of a written agreement between the property owner or the owner's agent and the appraisal district under Section 1.111(e); and
- (3) not later than the 14th day before the date of the first day of the hearing, the property owner files with the appraisal review board and delivers to the chief appraiser:

- (A) information, such as income and expense statements or information regarding comparable sales, that is sufficient to allow for a determination of the appraised or market value of the property if the protest is authorized by Section 41.41(a)(1); or
- (B) information that is sufficient to allow for a determination of whether the property was appraised unequally if the protest is authorized by Section 41.41(a)(2).

(a-4) If the appraisal district has the burden of establishing the value of property by clear and convincing evidence presented at the hearing on a protest as provided by Subsection (a-3) and the appraisal district fails to meet that standard, the protest shall be determined in favor of the property owner.

(a-5) Subsection (a-3)(3) does not impose a duty on a property owner to provide any information in a protest authorized by Section 41.41(a)(1) or (2). That subdivision is merely a condition to the applicability of the standard of evidence provided by Subsection (a-3).

(b) A protest on the ground of unequal appraisal of property shall be determined in favor of the protesting party unless the appraisal district establishes that:

- (1) the appraisal ratio of the property is equal to or less than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district;
- (2) the appraisal ratio of the property is equal to or less than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind or character as, the property subject to the protest; or
- (3) the appraised value of the property is equal to or less than the median appraised value of a reasonable number of comparable properties appropriately adjusted.

(c) For purposes of this section, evidence includes the data, schedules, formulas, or other information used to establish the matter at issue.

(d) If the property owner fails to deliver, before the date of the hearing, a rendition statement or property report required by Chapter 22 or a response to the chief appraiser's request for information under Section 22.07(c), the property owner has the burden of establishing the value of the property by a preponderance of the evidence presented at the hearing. If the property owner fails to meet that standard, the protest shall be determined in favor of the appraisal district.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 137, effective August 14, 1981; am. Acts 1983, 68th Leg., ch. 877 (H.B. 1395), § 2, effective January 1, 1984; am. Acts 1985, 69th Leg., ch. 823 (S.B. 908), § 3, effective January 1, 1986; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 35, effective September 1, 1989; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 37, effective January 1, 1998; am. Acts 2003, 78th Leg., ch. 1041 (H.B. 1082), § 2, effective September 1, 2003; am. Acts 2003, 78th Leg., ch. 1173 (S.B. 340), § 11, effective January 1, 2004; am. Acts 2007, 80th Leg., ch. 1085 (H.B. 3024), § 1, effective September 1, 2007; am. Acts 2013, 83rd Leg., ch. 1259 (H.B. 585), § 20(a), effective September 1, 2013.

#### Sec. 41.44. Notice of Protest.

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

- (1) not later than May 15 or the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19, whichever is later;
- (2) in the case of a protest of a change in the appraisal records ordered as provided by Subchapter A of this chapter or by Chapter 25, not later than the 30th day after the date notice of the change is delivered to the property owner;
- (3) in the case of a determination that a change in the use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred, not later than the 30th day after the date the notice of the determination is delivered to the property owner;
- (4) in the case of a determination of eligibility for a refund under Section 23.1243, not later than the 30th day after the date the notice of the determination is delivered to the property owner; or

(5) in the case of a protest of the modification or denial of an application for an exemption under Section 11.35, or the determination of an appropriate damage assessment rating for an item of qualified property under that section, not later than the 30th day after the date the property owner receives the notice required under Section 11.45(e).

(b) A property owner who files his notice of protest after the deadline prescribed by Subsection (a) of this section but before the appraisal review board approves the appraisal records is entitled to a hearing and determination of the protest if he shows good cause as determined by the board for failure to file the notice on time.

(b-1) Repealed by Acts 2017, 85th Leg., ch. 357 (H.B. 2228), § 6, effective January 1, 2018.

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

(c-1) A property owner who files a notice of protest after the deadline prescribed by Subsection (a) but before the taxes on the property to which the notice applies become delinquent is entitled to a hearing and determination of the protest if the property owner was continuously employed in the Gulf of Mexico, including employment on an offshore drilling or production facility or on a vessel, for a period of not less than 20 days during which the deadline prescribed by Subsection (a) passed, and the property owner provides the appraisal review board with evidence of that fact through submission of a letter from the property owner's employer or supervisor or, if the property owner is self-employed, a sworn affidavit.

(c-2) A property owner who files a notice of protest after the deadline prescribed by Subsection (a) but before the taxes on the property to which the notice applies become delinquent is entitled to a hearing and determination of the protest if the property owner was serving on full-time active duty in the United States armed forces outside the United States on the day on which the deadline prescribed by Subsection (a) passed and the property owner provides the appraisal review board with evidence of that fact through submission of a valid military identification card from the United States Department of Defense and a deployment order.

(c-3) Notwithstanding Subsection (c), a property owner who files a protest under Section 41.411 on or after the date the taxes on the property to which the notice applies become delinquent, but not later than the 125th day after the property owner, in the protest filed, claims to have first received written notice of the taxes in question, is entitled to a

hearing solely on the issue of whether one or more taxing units timely delivered a tax bill. If at the hearing the appraisal review board determines that all of the taxing units failed to timely deliver a tax bill, the board shall determine the date on which at least one taxing unit first delivered written notice of the taxes in question, and for the purposes of this section the delinquency date is postponed to the 125th day after that date.

(d) [2 Versions: As added by Acts 2021, 87th Leg., ch. 533 (SB 63)] A notice of protest is sufficient if it identifies the protesting property owner, including a person claiming an ownership interest in the property even if that person is not listed on the appraisal records as an owner of the property, identifies the property that is the subject of the protest, and indicates apparent dissatisfaction with some determination of the appraisal office. The notice need not be on an official form, but the comptroller shall prescribe a form that provides for more detail about the nature of the protest. The form must permit a property owner to include each property in the appraisal district that is the subject of a protest. If the form includes boxes a property owner is required to select from to indicate the reason the owner is filing a protest, the form must permit a property owner who believes that the owner's property was appraised at a value that exceeds its appraised value, was appraised unequally, or both, to select a single box to indicate that the owner is filing a protest for either or both reasons. The form must permit a property owner to request that the protest be heard by a special panel established under Section 6.425 if the protest will be determined by an appraisal review board to which that section applies and the property is included in a classification described by Section 6.425(b). The comptroller, each appraisal office, and each appraisal review board shall make the forms readily available and deliver one to a property owner on request.

(d) [2 Versions: As added by Acts 2021, 87th Leg., ch. 644 (HB 988)] A notice of protest is sufficient if it identifies the protesting property owner, including a person claiming an ownership interest in the property even if that person is not listed on the appraisal records as an owner of the property, identifies the property that is the subject of the protest, and indicates apparent dissatisfaction with some determination of the appraisal office. The notice need not be on an official form, but the comptroller shall prescribe a form that provides for more detail about the nature of the protest. The form must permit a property owner to include each property in the appraisal district that is the subject of a protest. The form must permit a property owner to request that the protest be heard by a special panel established under Section 6.425 if the protest will be determined by an appraisal review board to which that section applies and the property is included in a classification described by Section 6.425(b). The form must permit a property owner to request that the protest be heard by a single-member panel authorized by Section 41.45(b-4). The comptroller, each appraisal office, and each appraisal review board shall make the forms readily available and deliver one to a property owner on request.

(e) Notwithstanding any other provision of this section, a notice of protest may not be found to be untimely or insufficient based on a finding of incorrect ownership if the notice:

- (1) identifies as the property owner a person who is, for the tax year at issue:
  - (A) an owner of the property at any time during the tax year;
  - (B) the person shown on the appraisal records as the owner of the property, if that person filed the protest;
  - (C) a lessee authorized to file a protest; or
  - (D) an affiliate of or entity related to a person described by this subdivision; or
- (2) uses a misnomer of a person described by Subdivision (1).

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 137, effective August 14, 1981; am. Acts 1983, 68th Leg., ch. 884 (H.B. 1446), § 1, effective January 1, 1984; am. Acts 1985, 69th Leg., ch. 504 (S.B. 760), § 2, effective June 12, 1985; am. Acts 1987, 70th Leg., ch. 185 (S.B. 618), § 3, effective January 1, 1988; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 36, effective September 1, 1989; am. Acts 1991, 72nd Leg., ch. 836 (S.B. 772), § 1.4, effective September 1, 1991; am. Acts 1991, 72nd Leg., 2nd C.S., ch. 6 (S.B. 45), § 50, effective September 1, 1991; am. Acts 1999, 76th Leg., ch. 631 (S.B. 977), § 12, effective September 1, 1999; am. Acts 2005, 79th Leg., ch. 829 (S.B. 828), § 1, effective January 1, 2006; am. Acts 2007, 80th Leg., ch. 1106 (H.B. 3496), §§ 4(b), 5, effective January 1, 2008; am. Acts 2011, 82nd Leg., ch. 322 (H.B. 2476), § 5, effective January 1, 2012; am. Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 10, effective September 1, 2011; am. Acts 2017, 85th Leg., ch. 357 (H.B. 2228), §§ 5, 6, effective January 1, 2018; am. Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 61, effective September 1, 2020; am. Acts 2019, 86th Leg., ch. 1034 (H.B. 492), § 8, effective January 1, 2020; am. Acts 2021, 87th Leg., ch. 533 (S.B. 63), § 16, effective September 1, 2021; am. Acts 2021, 87th Leg., ch. 644 (H.B. 988), § 15, effective January 1, 2022.

#### Sec. 41.445. Informal Conference Before Hearing on Protest.

The appraisal office shall hold an informal conference with each property owner who files a notice of protest with the appraisal review board and requests an informal conference. An informal conference must be held before the hearing on the protest.

**HISTORY:** Enacted by Acts 2021, 87th Leg., ch. 644 (H.B. 988), § 16, effective January 1, 2022.

#### Sec. 41.45. Hearing on Protest.

(a) On the filing of a notice as required by Section 41.44, the appraisal review board shall schedule a hearing on the protest. The appraisal review board shall schedule the hearing to be held as soon as practicable but not later than the 90th day after the date the board approves the appraisal records as provided by Section 41.12. If more than one protest is filed relating to the same property, the appraisal review board shall schedule a single hearing on all timely filed protests relating to the property. A hearing for a property that is owned in undivided or fractional interests, including

separate interests in a mineral in place, shall be scheduled to provide for participation by all owners who have timely filed a protest.

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

(b-1) [2 Versions: As amended by Acts 2021, 87th Leg., ch. 965, (SB 1919) § 1] An appraisal review board shall conduct a hearing on a protest by telephone conference call or by videoconference, as specified by the property owner at the owner's election, if:

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

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

(b-1) [2 Versions: As amended by Acts 2021, 87th Leg., ch 644, (HB 988) § 17] An appraisal review board shall conduct a hearing on a protest by telephone conference call if the property owner notifies the board that the property owner intends to appear by telephone conference call in the owner's notice of protest or by written notice filed with the board not later than the 10th day before the date of the hearing.

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

(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.

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

(b-4) An appraisal review board shall sit in a single-member panel to conduct a protest hearing under this section if the property owner requests that the hearing be conducted by a single-member panel:

(1) in the notice of protest; or

(2) in writing submitted to the board not later than the 10th day before the date of the hearing.

(b-5) If the recommendation of a single-member panel that conducts a hearing under Subsection (b-4) is not accepted by the appraisal review board, the board may refer the matter for rehearing to a single-member panel composed of a member who did not hear the original protest or the board may determine the protest.

(b-6) Notwithstanding any other provision of this section, an appraisal review board is not required to conduct a hearing by videoconference if the board:

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

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

(c) The chief appraiser shall appear at each protest hearing before the appraisal review board to represent the appraisal office.

(d) This subsection does not apply to a single-member panel established under Subsection (b-4) of this section or a special panel established under Section 6.425. An appraisal review board consisting of more than three members may sit in panels of not fewer than three members to conduct protest hearings. If the recommendation of a panel is not accepted by the board, the board may refer the matter for rehearing to a panel composed of members who did not hear the original protest or, if there are not at least three members who did not hear the original protest, the board may determine the protest.

(d-1) An appraisal review board to which Section 6.425 applies shall sit in special panels established under that section to conduct protest hearings. A special panel may conduct a protest hearing relating to property only if the property is described by Section 6.425(b) and the property owner has requested that a special panel conduct the hearing or if the protest is assigned to the special panel under Section 6.425(f). If the recommendation of a special panel is not accepted by the board, the board may refer the matter for rehearing to another special panel composed of members who did not hear the original protest or, if there are not at least three other special panel members who did not hear the original protest, the board may determine the protest.

(d-2) The determination of a protest heard by a panel under Subsection (b-4), (d), or (d-1) must be made by the board.

(d-3) The board must deliver notice of a hearing or meeting to determine a protest heard by a panel, or to rehear a protest, under Subsection (b-4), (d), or (d-1) in accordance with the provisions of this subchapter.

(e) On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the

hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the board shall postpone the hearing to a later date if the property owner or the owner's agent at any time shows good cause for the postponement or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought unless the date and time of the hearing as postponed are agreed to by the chairman of the appraisal review board or the chairman's representative, the property owner, and the chief appraiser. A request by a property owner for a postponement under this subsection may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the appraisal review board, a panel of the board, or the chairman of the board. The chairman or the chairman's representative may take action on a postponement under this subsection without the necessity of action by the full board if the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the board. The granting by the appraisal review board, the chairman, or the chairman's representative of a postponement under this subsection does not require the delivery of additional written notice to the property owner.

(e-1) A property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the appraisal review board showing good cause for the failure to appear and requesting a new hearing.

(e-2) For purposes of Subsections (e) and (e-1), "good cause" means a reason that includes an error or mistake that:

(1) was not intentional or the result of conscious indifference; and

(2) will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling.

(f) A property owner who has been denied a hearing to which the property owner is entitled under this chapter may bring suit against the appraisal review board by filing a petition or application in district court to compel the board to provide the hearing. If the property owner is entitled to the hearing, the court shall order the hearing to be held and may award court costs and reasonable attorney fees to the property owner.

(g) In addition to the grounds for a postponement under Subsection (e), the board shall postpone the hearing to a later date if:

(1) the owner of the property or the owner's agent is also scheduled to appear at a hearing on a protest filed with the appraisal review board of another appraisal district;

(2) the hearing before the other appraisal review board is scheduled to occur on the same date as the hearing set by the appraisal review board from which the postponement is sought;

(3) the notice of hearing delivered to the property owner or the owner's agent by the other appraisal review board bears an earlier postmark than the notice of hearing delivered by the board from which the postponement is sought or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and

(4) the property owner or the owner's agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner's agent by the other appraisal review board.

(h) Before the hearing on a protest or immediately after the hearing begins, the chief appraiser and the property owner or the owner's agent shall each provide the other with a copy of any written material or material preserved on a portable device designed to maintain a reproduction of a document or image that the person intends to offer or submit to the appraisal review board at the hearing. Each person must provide the copy of material in the manner and form prescribed by comptroller rule.

(i) To be valid, an affidavit offered under Subsection (b) must be attested to before an officer authorized to administer oaths and include:

(1) the name of the property owner initiating the protest;

(2) a description of the property that is the subject of the protest; and

(3) evidence or argument.

(j) A statement from the property owner that specifies the determination or other action of the chief appraiser, appraisal district, or appraisal review board relating to the subject property from which the property owner seeks relief constitutes sufficient argument under Subsection (i).

(k) The comptroller shall prescribe a standard form for an affidavit offered under Subsection (b). Each appraisal district shall make copies of the affidavit form available to property owners without charge.

(l) A property owner is not required to use the affidavit form prescribed by the comptroller when offering an affidavit under Subsection (b).

(m) If the protest relates to a taxable leasehold or other possessory interest in real property that is owned by this state or a political subdivision of this state, the attorney general or a representative of the state agency that owns the land, if the real property is owned by this state, or a person designated by the political subdivision that owns the real property, as applicable, is entitled to appear at the hearing and offer evidence and argument.

(n) A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the appraisal review board or by electing to appear by telephone conference call or videoconference. The board may consider an affidavit submitted under this section only if the property owner does not appear in person at the hearing. For purposes of scheduling the hearing, the property owner must state in the affidavit that the property owner does

not intend to appear at the hearing or that the property owner intends to appear at the hearing in person or by telephone conference call or videoconference and that the affidavit may be used only if the property owner does not appear at the hearing in person. If the property owner does not state in the affidavit whether the owner intends to appear at the hearing and has not elected to appear by telephone conference call or videoconference, the board shall consider the submission of the affidavit as an indication that the property owner does not intend to appear at the hearing. If the property owner states in the affidavit that the owner does not intend to appear at the hearing or does not state in the affidavit whether the owner intends to appear at the hearing and has not elected to appear by telephone conference call or videoconference, the board is not required to consider the affidavit at the scheduled hearing and may consider the affidavit at a hearing designated for the specific purpose of processing affidavits.

(o) If the chief appraiser uses audiovisual equipment at a hearing on a protest, the appraisal office shall provide audiovisual equipment of the same general type, kind, and character, as prescribed by comptroller rule, for use during the hearing by the property owner or the property owner's agent.

(p) The comptroller by rule shall prescribe:

(1) the manner and form, including security requirements, in which a person must provide a copy of material under Subsection (h), which must allow the appraisal review board to retain the material as part of the board's hearing record; and

(2) specifications for the audiovisual equipment provided by an appraisal district for use by a property owner or the property owner's agent under Subsection (o).

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 138, effective August 14, 1981; am. Acts 1987, 70th Leg., ch. 794 (H.B. 1614), § 1, effective June 18, 1987; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 37, effective June 15, 1989; am. Acts 1991, 72nd Leg., ch. 836 (S.B. 772), § 3.1, effective September 1, 1991; am. Acts 1995, 74th Leg., ch. 828 (H.B. 2610), § 2, effective September 1, 1995; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 38, effective January 1, 1998; am. Acts 1999, 76th Leg., ch. 416 (S.B. 1097), § 3, effective September 1, 1999; am. Acts 1999, 76th Leg., ch. 463 (S.B. 1359), § 2, effective September 1, 2000; am. Acts 2001, 77th Leg., ch. 1420 (H.B. 2812), § 21.001(99), effective September 1, 2001; am. Acts 2007, 80th Leg., ch. 626 (H.B. 538), § 2, effective January 1, 2008; am. Acts 2009, 81st Leg., ch. 1267 (H.B. 1030), § 4, effective June 19, 2009; am. Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 11, effective September 1, 2011; am. Acts 2011, 82nd Leg., ch. 924 (S.B. 1546), § 1, effective September 1, 2011; am. Acts 2013, 83rd Leg., ch. 1259 (H.B. 585), § 21, effective January 1, 2014; am. Acts 2015, 84th Leg., ch. 1201 (S.B. 1394), § 1, effective January 1, 2016; am. Acts 2017, 85th Leg., ch. 80 (H.B. 455), § 1, effective September 1, 2017; am. Acts 2017, 85th Leg., ch. 744 (S.B. 1286), § 1, effective September 1, 2017; am. Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 62, effective September 1, 2020; am. Acts 2021, 87th Leg., ch. 965 (S.B. 1919), § 1, effective September 1, 2021; am. Acts 2021, 87th Leg., ch. 533 (S.B. 63), § 17, effective September 1, 2021; am. Acts 2021, 87th Leg., ch. 644 (H.B. 988), § 17, effective January 1, 2022; am. Acts 2023, 88th Leg., ch. 768 (H.B. 4595), § 24.001(36), effective September 1, 2023.

#### Sec. 41.455. Pooled or Unitized Mineral Interests.

(a) If a property owner files protests relating to a pooled or unitized mineral interest that is being produced at one or more production sites located in a single county with the appraisal review boards of more than one appraisal district, the appraisal review board for the appraisal district established for the county in which the production site or sites are located must determine the protest filed with that board and make its decision before another appraisal review board may hold a hearing to determine the protest filed with that other board.

(b) If a property owner files protests relating to a pooled or unitized mineral interest that is being produced at two or more production sites located in more than one county with the appraisal review boards of more than one appraisal district and at least two-thirds of the surface area of the mineral interest is located in the county for which one of the appraisal districts is established, the appraisal review board for that appraisal district must determine the protest filed with that board and make its decision before another appraisal review board may hold a hearing to determine the protest filed with that other board.

(c) A protest determined by an appraisal review board in violation of this section is void.

**HISTORY:** Enacted by Acts 1999, 76th Leg., ch. 810 (H.B. 1552), § 1, effective January 1, 2000.

#### Sec. 41.46. Notice of Protest Hearing.

(a) [Effective until January 1, 2024]The appraisal review board before which a protest hearing is scheduled shall deliver written notice to the property owner initiating a protest not later than the 15th day before the date of the hearing. The notice must include:

(1) the date, time, and place of the hearing;

(2) a description of the subject matter of the hearing that is sufficient to identify the specific action being protested, such as:

(A) the determination of the appraised value of the property owner's property;

(B) the denial to the property owner in whole or in part of a partial exemption; or

(C) the determination that the property owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23; and

(3) a statement that the property owner is entitled to a postponement of the hearing as provided by Section 41.45 unless the property owner waives in writing notice of the hearing.

(a) [Effective January 1, 2024] The appraisal review board before which a protest hearing is scheduled shall deliver written notice to the property owner initiating a protest not later than the 15th day before the date of the hearing. The notice must include:

- (1) the date, time, and place of the hearing;
- (2) a description of the subject matter of the hearing that is sufficient to identify the specific action being protested, such as:
  - (A) the determination of the appraised value of the property owner's property;
  - (B) the denial to the property owner in whole or in part of a partial exemption; or
  - (C) the determination that the property owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;
- (3) a statement that the property owner is entitled to a postponement of the hearing as provided by Section 41.45 unless the property owner waives in writing notice of the hearing; and
- (4) the notice required by Section 26.04(e-2).

(b) The board shall give the chief appraiser advance notice of the date, time, place, and subject matter of each protest hearing.

(c) If the protest relates to a taxable leasehold or other possessory interest in real property that is owned by this state or a political subdivision of this state, the board shall deliver notice of the hearing as provided by Subsection (a) to:

- (1) the attorney general and the state agency that owns the real property, in the case of real property owned by this state; or
- (2) the governing body of the political subdivision, in the case of real property owned by a political subdivision.

(d) The appraisal review board shall deliver notice of the hearing by certified mail if, in the notice of protest under Section 41.44, the property owner requests delivery by certified mail. The board may require the property owner to pay the cost of postage under this subsection.

(e) [Effective until January 1, 2024] Notwithstanding Section 1.085, the appraisal review board shall deliver notice of the hearing by electronic mail if, in the notice of protest under Section 41.44, the property owner requests delivery by electronic mail and provides a valid electronic mail address.

(e) [Effective January 1, 2024] Repealed by Acts 2023, 88th Leg., ch. 680 (H.B. 1228), § 9(3), effective January 1, 2024.

(f) This subsection applies only to the appraisal review board of an appraisal district established in a county with a population of 120,000 or more. In addition to the notice required by Subsection (a), on written request of the property owner initiating the protest, the appraisal review board shall deliver to the property owner an electronic reminder stating the date, time, and place of the protest hearing that is the subject of the notice. The property owner may request that delivery of the electronic reminder be made by e-mail or text message. The property owner must provide in the request the e-mail address or telephone number, as applicable, to which the appraisal review board must send the reminder. The appraisal review board must deliver the electronic reminder to the property owner not earlier than the seventh day after the date the appraisal review board delivers the notice required by Subsection (a) and not later than the day before the date of the hearing. Failure to deliver the electronic reminder required by this subsection is not considered a failure to provide or deliver notice under Section 41.411.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 139, effective August 14, 1981; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 39, effective January 1, 1998; am. Acts 1999, 76th Leg., ch. 416 (S.B. 1097), § 4, effective September 1, 1999; am. Acts 2007, 80th Leg., ch. 626 (H.B. 538), § 3, effective January 1, 2008; am. Acts 2019, 86th Leg., ch. 753 (H.B. 1060), § 2, effective September 1, 2019; am. Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 63, effective January 1, 2020; am. Acts 2021, 87th Leg., ch. 533 (S.B. 63), § 18, effective September 1, 2021; am. Acts 2023, 88th Leg., ch. 680 (H.B. 1228), § 9(3), effective January 1, 2024; Acts 2023, 88th Leg., ch. 1123 (H.B. 3273), § 5, effective January 1, 2024.

#### Sec. 41.461. Notice of Certain Matters Before Hearing; Delivery of Requested Information.

(a) At least 14 days before a hearing on a protest, the chief appraiser shall:

- (1) deliver a copy of the pamphlet prepared by the comptroller under Section 5.06 to the property owner initiating the protest, or to an agent representing the owner if requested by the agent;
- (2) inform the property owner that the owner or the agent of the owner is entitled on request to a copy of the data, schedules, formulas, and all other information the chief appraiser will introduce at the hearing to establish any matter at issue; and
- (3) deliver a copy of the hearing procedures adopted by the appraisal review board under Section 41.01 to the property owner.

(b) The chief appraiser may not charge a property owner or the designated agent of the owner for copies provided to the owner or designated agent under this section, regardless of the manner in which the copies are prepared or delivered.

(c) [Effective until January 1, 2024] A chief appraiser shall deliver information requested by a property owner or the agent of the owner under Subsection (a)(2):

- (1) by regular first-class mail, deposited in the United States mail, postage prepaid, and addressed to the property owner or agent at the address provided in the request for the information;
- (2) in an electronic format as provided by an agreement under Section 1.085; or

(3) subject to Subsection (d), by referring the property owner or the agent of the owner to a secure Internet website with user registration and authentication or to the exact Internet location or uniform resource locator (URL) address on an Internet website maintained by the appraisal district on which the requested information is identifiable and readily available.

(c) [Effective January 1, 2024] A chief appraiser shall deliver information requested by a property owner or the agent of the owner under Subsection (a)(2):

(1) by regular first-class mail, deposited in the United States mail, postage prepaid, and addressed to the property owner or agent at the address provided in the request for the information;

(2) electronically, if the property owner or agent of the owner has elected to receive electronic communications from the chief appraiser under Section 1.085; or

(3) subject to Subsection (d), by referring the property owner or the agent of the owner to a secure Internet website with user registration and authentication or to the exact Internet location or uniform resource locator (URL) address on an Internet website maintained by the appraisal district on which the requested information is identifiable and readily available.

(d) If a chief appraiser provides a property owner or the designated agent of the owner information under Subsection (c)(3), the notice must contain a statement in a conspicuous font that clearly indicates that the property owner or the agent of the owner may on request receive the information by regular first-class mail or in person at the appraisal office. On request by a property owner or the agent of the owner, the chief appraiser must provide the information by regular first-class mail or in person at the appraisal office.

**HISTORY:** Enacted by Acts 1991, 72nd Leg., ch. 364 (H.B. 201), § 1, effective January 1, 1992; am. Acts 1993, 73rd Leg., ch. 1031 (S.B. 893), § 17, effective September 1, 1993; am. Acts 1995, 74th Leg., ch. 76 (S.B. 959), § 5.95(100), effective September 1, 1995; am. Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 64, effective January 1, 2020; am. Acts 2021, 87th Leg., ch. 644 (H.B. 988), § 18, effective June 15, 2021; am. Acts 2023, 88th Leg., ch. 680 (H.B. 1228), § 7, effective January 1, 2024.

#### Sec. 41.47. Determination of Protest.

(a) The appraisal review board hearing a protest shall determine the protest and make its decision by written order.

(b) If on determining a protest the board finds that the appraisal records are incorrect in some respect raised by the protest, the board by its order shall correct the appraisal records by changing the appraised value placed on the protesting property owner's property or by making the other changes in the appraisal records that are necessary to conform the records to the requirements of law. If the appraised value of a taxable property interest, other than an interest owned by a public utility or by a cooperative corporation organized to provide utility service, is changed as the result of a protest or challenge, the board shall change the appraised value of all other interests, other than an interest owned by a public utility or by a cooperative corporation organized to provide utility service, in the same property, including a mineral in place, in proportion to the ownership interests.

(c) If the protest is of the determination of the appraised value of the owner's property, the appraisal review board must state in the order the appraised value of the property, listed separately in the case of real property as the appraised value of the land and the appraised value of any improvement to the land as allocated by the chief appraiser:

(1) as shown in the appraisal records submitted to the board by the chief appraiser under Section 25.22 or 25.23; and

(2) as finally determined by the board.

(c-1) If, in the case of a determination of eligibility for a refund requested under Section 23.1243, the appraisal review board determines that the dealer is entitled to a refund in excess of the amount, if any, to which the chief appraiser determined the dealer to be entitled, the board shall order the chief appraiser to deliver written notice of the board's determination to the collector and the dealer in the manner provided by Section 23.1243(c).

(c-2) The board may not determine the appraised value of the property that is the subject of a protest to be an amount greater than the appraised value of the property as shown in the appraisal records submitted to the board by the chief appraiser under Section 25.22 or 25.23, except as requested and agreed to by the property owner. This subsection does not apply if the action being protested is the cancellation, modification, or denial of an exemption or the determination that the property does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23.

(d) [Effective until January 1, 2024] The board shall deliver by certified mail:

(1) a notice of issuance of the order and a copy of the order to the property owner and the chief appraiser; and

(2) a copy of the appraisal review board survey prepared under Section 5.104 and instructions for completing and submitting the survey to the property owner.

(d) [Effective January 1, 2024] The board shall deliver electronically, if the property owner or agent of the owner has elected to receive electronic communications under Section 1.085, or by certified mail:

(1) a notice of issuance of the order and a copy of the order to the property owner and the chief appraiser; and

(2) a copy of the appraisal review board survey prepared under Section 5.104 and instructions for completing and submitting the survey to the property owner.

(d-1) [Effective until January 1, 2024] This subsection applies only to an appraisal district established in a county with a population of 120,000 or more. The requirements of this subsection are in addition to the requirements of Subsection (d). On written request submitted to the chief appraiser, the chief appraiser shall deliver by e-mail, in the

manner provided by this subsection, a copy of the notice of issuance of the order and a copy of the order required by Subsection (d) if the property subject to the order is not the subject of an agreement under Section 1.085. A request under this subsection may be submitted only by the property owner whose property is subject to the protest for which the order is issued, an attorney representing the property owner, or an individual designated by the property owner under Section 1.111. A person may include in a single request more than one property owned by the same property owner or multiple properties owned by multiple property owners. A person may submit more than one request. A person submitting a request must indicate in the request that the chief appraiser must make the delivery to the property owner, an attorney representing the property owner, an individual designated by the property owner under Section 1.111, or a combination of those persons. A person must submit a request before the protest hearing relating to each property included in the request. The chief appraiser shall deliver, as provided by this subsection, a copy of the notice of issuance of the order and a copy of the order required by Subsection (d) not later than the 21st day after the date the appraisal review board issues the order.

(d-1) [Effective January 1, 2024] Repealed by Acts 2023, 88th Leg., ch. 680 (H.B. 1228), § 9(4), effective January 1, 2024.

(e) The notice of the issuance of the order must contain a prominently printed statement in upper-case bold lettering informing the property owner in clear and concise language of the property owner's right to appeal the order of the board to district court. The statement must describe the deadline prescribed by Section 42.06(a) for filing a written notice of appeal and the deadline prescribed by Section 42.21(a) for filing the petition for review with the district court.

(f) The appraisal review board shall take the actions required by Subsections (a) and (d) not later than:

(1) the 30th day after the date the hearing on the protest is concluded, if the board is established for an appraisal district located in a county with a population of less than four million; or

(2) the 45th day after the date the hearing on the protest is concluded, if the board is established for an appraisal district located in a county with a population of four million or more.

(g) The chief appraiser and the property owner or the designated agent of the owner may file a joint motion with the appraisal review board notifying the board that the chief appraiser and the property owner or the designated agent of the owner have agreed to a disposition of the protest and requesting the board to issue an agreed order. The joint motion must contain the terms of the disposition of the protest. The board shall issue the agreed order not later than the fifth day after the date on which the joint motion is filed with the board. The chief appraiser and the property owner or the designated agent of the owner may provide in the joint motion that the agreed order is appealable in the same manner as any other order issued by the board under this section.

(g-1) The chief appraiser and the property owner or the designated agent of the owner may file a joint motion with the appraisal review board notifying the board that the chief appraiser and the property owner or the designated agent of the owner have agreed to a disposition of the protest and requesting the board to issue an agreed order. The joint motion must contain the terms of the disposition of the protest. The chairman of the board shall issue the agreed order not later than the fifth day after the date on which the joint motion is filed with the board. If the chairman is unable to issue the agreed order within the five-day period, the board shall issue the agreed order not later than the 30th day after the date on which the joint motion is filed with the board. The chief appraiser and the property owner or the designated agent of the owner may provide in the joint motion that the agreed order is appealable in the same manner as any other order issued by the board under this section.

**HISTORY:** Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1982; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 140, effective August 14, 1981; am. Acts 1985, 69th Leg., ch. 504 (S.B. 760), § 3, effective June 12, 1985; am. Acts 1987, 70th Leg., ch. 145 (S.B. 751), § 1, effective January 1, 1988; am. Acts 1987, 70th Leg., ch. 773 (H.B. 1440), § 2, effective January 1, 1988; am. Acts 1987, 70th Leg., ch. 794 (H.B. 1614), § 2, effective June 18, 1987; am. Acts 1989, 71st Leg., ch. 2 (S.B. 221), § 14.03, effective August 28, 1989; am. Acts 2011, 82nd Leg., ch. 322 (H.B. 2476), § 6, effective January 1, 2012; am. Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 12, effective September 1, 2011; am. Acts 2013, 83rd Leg., ch. 161 (S.B. 1093), § 22.001(42), effective September 1, 2013; am. Acts 2019, 86th Leg., ch. 699 (S.B. 2531), § 1, effective January 1, 2020; am. Acts 2019, 86th Leg., ch. 944 (S.B. 2), § 65, effective January 1, 2020; am. Acts 2021, 87th Leg., ch. 915 (H.B. 3607), § 21.001(66), effective September 1, 2021; am. Acts 2021 87th Leg., ch. 644 (H.B. 988), § 19, effective January 1, 2022; am. Acts 2023, 88th Leg., ch. 680 (H.B. 1228), §§ 8, 9(4), effective January 1, 2024.

**Secs. 41.48 to 41.60. [Reserved for expansion].**

#### *Subchapter D*

##### *Administrative Provisions*

#### **Sec. 41.61. Issuance of Subpoena.**

(a) If reasonably necessary in the course of a protest provided by this chapter, the appraisal review board on its own motion or at the written request of a party to the protest, may subpoena witnesses or books, records, or other documents of the property owner or appraisal district that relate to the protest.

(b) On the written request of a party to a protest provided by this chapter, the appraisal review board shall issue a subpoena if the requesting party:

(1) shows good cause for issuing the subpoena; and