

## **BILL ANALYSIS**

C.S.H.B. 4074  
By: Murphy  
Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Interested parties observe that appraisal districts are not currently required to allow a property owner or a property owner's agent to use audiovisual equipment at a property tax protest hearing before the appraisal review board. However, the parties note that appraisal districts are allowed to use this technology and often do. Some appraisal districts reportedly have denied property owners the use of audiovisual equipment owned by the appraisal districts and used by the chief appraiser. Furthermore, some appraisal districts prohibit property owners from bringing in their own identical audiovisual equipment for use at protest hearings. The parties contend that without equal access to audiovisual equipment, property owners are unable to make the same type of modern-day presentations made by chief appraisers and are placed at a significant disadvantage in a protest hearing. C.S.H.B. 4074 seeks to remedy this issue.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 4074 amends the Tax Code to require an appraisal office, if the chief appraiser uses audiovisual equipment at a hearing on a taxpayer protest, to provide audiovisual equipment of the same general type, kind, and character for use during the hearing by the property owner or the property owner's agent. The bill includes among the material the chief appraiser and the property owner or the property owner's agent are required to provide each other before the hearing on a protest or immediately after it begins a copy of any material preserved on any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image that the person intends to offer or submit to the appraisal review board at the hearing.

### **EFFECTIVE DATE**

January 1, 2016.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 4074 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED

SECTION 1. Section 41.45, Tax Code, is amended by adding new Subsection (c-1) and amending Subsection (h) to read as follows:

(c-1) The appraisal office shall provide audio-visual equipment at each hearing on a protest for the use of the property owner initiating the protest or the protesting property owner's representatives. The audio-visual equipment shall be of the same general type, kind and character as the equipment used by the chief appraiser at each protest hearing.

(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 any portable device designed to maintain an electronic, magnetic or digital reproduction of any document or image that the person intends to offer or submit to the appraisal review board at the hearing.

SECTION 2. This Act shall take effect January 1, 2016.

HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Section 41.45, Tax Code, is amended by amending Subsection (h) and adding Subsection (o) to read as follows:

(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 for use during the hearing by the property owner or the property owner's agent.

(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 any portable device designed to maintain an electronic, magnetic, or digital reproduction of a document or image that the person intends to offer or submit to the appraisal review board at the hearing.

SECTION 2. Substantially the same as introduced version.