

BILL ANALYSIS

H.B. 1060
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There have been calls for the state to do more to ensure successful delivery of a protest hearing notice to the property owner given that it can be difficult to reschedule a missed hearing, which can result in the property owner losing the appraisal appeal. H.B. 1060 seeks to answer those calls by providing a property owner authority to request that notice of a protest hearing be delivered either by certified mail or email.

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

H.B. 1060 amends the Tax Code to require an appraisal review board (ARB) to deliver notice of a scheduled taxpayer protest hearing by certified mail or by email if, in the written notice of protest filed with the ARB, the property owner requests delivery by certified mail or requests delivery by email and provides a valid email address. The bill authorizes the ARB to require the property owner to pay the cost of postage for delivery by certified mail. The bill clarifies that a property owner need not enter into an agreement with a chief appraiser to receive communication under the Property Tax Code in electronic format to be entitled to electronic delivery of a protest hearing notice.

EFFECTIVE DATE

September 1, 2019.