

SUBJECT: Delivering protest hearing notice by certified or electronic mail on request

COMMITTEE: Ways and Means — favorable, without amendment

VOTE: 11 ayes — Burrows, Guillen, Bohac, Cole, Martinez Fischer, Murphy, Noble, E. Rodriguez, Sanford, Shaheen, Wray

0 nays

WITNESSES: For — (*Registered, but did not testify:* Cheryl Johnson, Galveston County Tax Office; R. Clint Smith, Texas Association of Property Tax Consultants; Julia Parenteau, Texas Realtors; Calvin Tillman; Al Zito)

Against — None

BACKGROUND: Tax Code sec. 41.46 requires an appraisal review board to deliver written notice of the date, time, and place of a protest hearing to the property owner who initiated the protest no later than 15 days before the hearing.

Concerns have been raised that the current process for notifying property owners about an upcoming protest hearing may not adequately ensure that the property owner receives the notice.

DIGEST: HB 1060 would require an appraisal review board (ARB) to deliver notice of a protest hearing by certified mail if requested by the property owner. The board could require the property owner to pay the cost of postage.

The bill also would require an ARB to deliver notice of a protest hearing by email, if the property owner requested electronic delivery and provided a valid email address. A property owner would not have to enter into an agreement with the ARB to receive an emailed notice.

The bill would take effect September 1, 2019.