

BILL ANALYSIS

Senate Research Center
86R4968 SMT-D

H.B. 1060
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Property Tax
4/29/2019
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

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 Tax Code in electronic format to be entitled to electronic delivery of a protest hearing notice.

H.B. 1060 amends current law relating to the authority of a property owner to request that notice of a protest hearing before the appraisal review board be delivered by certified mail or electronic mail.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 1.085, Tax Code, by adding Subsection (m) to provide that, notwithstanding any other provision of this section (Communication in Electronic Format), a property owner need not enter into an agreement under this section to be entitled to electronic delivery of a notice of a protest hearing under Section 41.46 (Notice of Protest Hearing).

SECTION 2. Amends Section 41.46, Tax Code, by adding Subsections (d) and (e), as follows:

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

(e) Requires the board, notwithstanding Section 1.085, to 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.

SECTION 3. Effective date: September 1, 2019.