

1 SECTION 3. Section 22.23, Tax Code, is amended by adding
2 Subsections (c) and (d) to read as follows:

3 (c) Notwithstanding Subsections (a) and (b), rendition
4 statements and property reports for property located in an
5 appraisal district in which one or more taxing units exempt
6 property under Section 11.251 must be delivered to the chief
7 appraiser not later than April 1. On written request by the
8 property owner, the chief appraiser shall extend the deadline
9 provided by this subsection for filing a rendition statement or
10 property report to May 1. The chief appraiser may further extend
11 the deadline an additional 15 days for good cause shown in writing
12 by the property owner.

13 (d) Notwithstanding any other provision of this section,
14 rendition statements and property reports for property regulated by
15 the Public Utility Commission of Texas, the Railroad Commission of
16 Texas, the federal Surface Transportation Board, or the Federal
17 Energy Regulatory Commission must be delivered to the chief
18 appraiser not later than April 30, except as provided by Section
19 22.02. The chief appraiser may extend the filing deadline 15 days
20 for good cause shown in writing by the property owner.

21 SECTION 4. Section 41.11(a), Tax Code, is amended to read as
22 follows:

23 (a) Not later than the date the appraisal review board
24 approves the appraisal records as provided by Section 41.12, the
25 secretary of the board shall deliver written notice to a property
26 owner of any change in the records that is ordered by the board as
27 provided by this subchapter and that will result in an increase in

1 the tax liability of the property owner. An owner who receives a
2 notice as provided by this section shall be entitled to protest such
3 action as provided by Section 41.44(a)(2) [~~41.44(a)(3)~~].

4 SECTION 5. Sections 41.44(a) and (c), Tax Code, are amended
5 to read as follows:

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

11 (1) not later than [~~before~~] May 15 [~~1~~] or [~~not later~~
12 ~~than~~] the 30th day after the date that notice to the property owner
13 was delivered to the property owner as provided by Section 25.19,
14 [~~if the property is a single-family residence that qualifies for an~~
15 ~~exemption under Section 11.13,~~] whichever is later;

16 (2) [~~before June 1 or not later than the 30th day after~~
17 ~~the date that notice was delivered to the property owner as provided~~
18 ~~by Section 25.19 in connection with any other property, whichever~~
19 ~~is later,~~

20 [~~(3)~~] in the case of a protest of a change in the
21 appraisal records ordered as provided by Subchapter A of this
22 chapter or by Chapter 25, not later than the 30th day after the date
23 notice of the change is delivered to the property owner;

24 (3) [~~(4)~~] in the case of a determination that a change
25 in the use of land appraised under Subchapter C, D, E, or H, Chapter
26 23, has occurred, not later than the 30th day after the date the
27 notice of the determination is delivered to the property owner; or

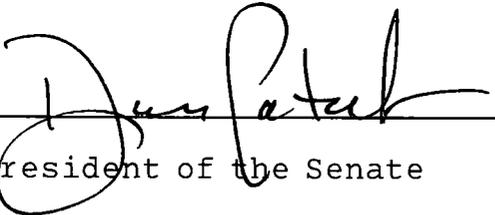
1 (4) [~~(5)~~] in the case of a determination of
2 eligibility for a refund under Section 23.1243, not later than the
3 30th day after the date the notice of the determination is delivered
4 to the property owner.

5 (c) A property owner who files notice of a protest
6 authorized by Section 41.411 is entitled to a hearing and
7 determination of the protest if the property owner files the notice
8 prior to the date the taxes on the property to which the notice
9 applies become delinquent. An owner of land who files a notice of
10 protest under Subsection (a)(3) [~~(a)(4)~~] is entitled to a hearing
11 and determination of the protest without regard to whether the
12 appraisal records are approved.

13 SECTION 6. Section 41.44(b-1), Tax Code, is repealed.

14 SECTION 7. This Act applies only to ad valorem taxes imposed
15 for a tax year beginning on or after the effective date of this Act.

16 SECTION 8. This Act takes effect January 1, 2018.



President of the Senate



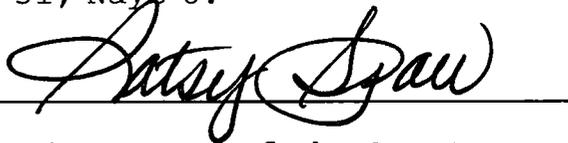
Speaker of the House

I certify that H.B. No. 2228 was passed by the House on May 4, 2017, by the following vote: Yeas 142, Nays 0, 2 present, not voting.



Chief Clerk of the House

I certify that H.B. No. 2228 was passed by the Senate on May 19, 2017, by the following vote: Yeas 31, Nays 0.



Secretary of the Senate

APPROVED: 5 - 31 - 2017

Date



Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
11:00 AM O'CLOCK

JUN 01 2017


Secretary of State

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

May 10, 2017

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2228 by Murphy (Relating to deadlines for performing various functions in connection with the ad valorem tax system.), **As Engrossed**

<p>No fiscal implication to the State is anticipated.</p>
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The bill would amend Chapter 11 of the Tax Code, regarding taxable property and exemptions, to require a chief appraiser to accept and approve or deny an application for an exemption for freeport goods after the filing deadline has passed if it is filed not later than June 1 (rather than before the date the appraisal review board approves the appraisal records).

The bill would amend Chapter 21 of the Tax Code, regarding taxable situs, to require a person claiming interstate allocation of certain property to file a completed allocation application form before April 1 (rather than before May 1). If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form would be extended to the 30th (rather than the 45th) day after the date of receipt of the notice of appraised value. For good cause shown, the chief appraiser would be required to extend the deadline for a period not to exceed 30 (rather than 60) days.

The bill would amend Chapter 22 of the Tax Code, regarding property tax renditions and other reports, to require that rendition statements and property reports for property located in an appraisal district in which one or more taxing units exempt freeport property must be delivered to the chief appraiser not later than April 1. The chief appraiser would be required to extend the deadline to May 1 on written request of the property owner. The chief appraiser would be permitted to further extend the deadline an additional 15 days for good cause shown in writing by the property owner.

Rendition statements and property reports for property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board, or the Federal Energy Regulatory Commission would be required to be delivered to the chief appraiser not later than April 30, except as otherwise provided. The chief appraiser would be permitted to extend the filing deadline 15 days for good cause shown in writing by the property owner.

The bill would amend Chapter 41 of the Tax Code, regarding local review of appraisal protests, to repeal Subsection 41.44(b-1) of the Tax Code regarding permitting a single-family residence property owner who files a notice of protest after the deadline but before the appraisal review board approves the appraisal records to receive a hearing and determination of the protest if the property owner files the notice before June 1. The bill would remove the distinction between the protest filing deadline for residential and other property types and change the protest filing

deadline for all property types to 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 of the Tax Code regarding notice of appraised value, whichever is later.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on January 1, 2018.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 24, 2017

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2228 by Murphy (relating to deadlines for performing various functions in connection with the ad valorem tax system.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 11 of the Tax Code, regarding taxable property and exemptions, to require a chief appraiser to accept and approve or deny an application for an exemption for freeport goods after the filing deadline has passed if it is filed not later than June 1 (rather than before the date the appraisal review board approves the appraisal records).

The bill would amend Chapter 21 of the Tax Code, regarding taxable situs, to require a person claiming interstate allocation of certain property to file a completed allocation application form before April 1 (rather than before May 1). If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form would be extended to the 30th (rather than the 45th) day after the date of receipt of the notice of appraised value. For good cause shown, the chief appraiser would be required to extend the deadline for a period not to exceed 30 (rather than 60) days.

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Rendition statements and property reports for property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board, or the Federal Energy Regulatory Commission would be required to be delivered to the chief appraiser not later than April 30, except as otherwise provided. The chief appraiser would be permitted to extend the filing deadline 15 days for good cause shown in writing by the property owner.

The bill would amend Chapter 41 of the Tax Code, regarding local review of appraisal protests, to repeal Subsection 41.44(b-1) of the Tax Code regarding permitting a property owner who files a notice of protest after the deadline but before the appraisal review board approves the appraisal records to receive a hearing and determination of the protest if the property owner files the notice before June 1. The bill would remove the distinction between the protest filing deadline for residential and other property types and change the protest filing deadline for all property types to

before May 15 or not later than the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19 of the Tax Code regarding notice of appraised value, whichever is later.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on January 1, 2018.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 1, 2017

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB2228 by Murphy (Relating to deadlines for performing various functions in connection with the ad valorem tax system.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 11 of the Tax Code, regarding taxable property and exemptions, to require a chief appraiser to accept and approve or deny an application for an exemption for freeport goods after the filing deadline has passed if it is filed not later than June 1 (rather than before the date the appraisal review board approves the appraisal records).

The bill would amend Chapter 21 of the Tax Code, regarding taxable situs, to require a person claiming interstate allocation of certain property to file a completed allocation application form before April 1 (rather than before May 1). If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form would be extended to the 30th (rather than the 45th) day after the date of receipt of the notice of appraised value. For good cause shown, the chief appraiser would be required to extend the deadline for a period not to exceed 30 (rather than 60) days.

The bill would amend Chapter 22 of the Tax Code, regarding property tax renditions and other reports, to require that rendition statements and property reports for property located in an appraisal district in which one or more taxing units exempt freeport property must be delivered to the chief appraiser not later than April 1. The chief appraiser would be permitted to extend the deadline to May 1 for good cause.

The bill would amend Chapter 41 of the Tax Code, regarding local review of appraisal protests, to repeal Subsection 41.44(b-1) of the Tax Code regarding permitting a property owner who files a notice of protest after the deadline but before the appraisal review board approves the appraisal records to receive a hearing and determination of the protest if the property owner files the notice before June 1. The bill would remove the distinction between the protest filing deadline for residential and other property types and change the protest filing deadline for all property types to before May 15 or not later than the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19 of the Tax Code regarding notice of appraised value, whichever is later.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on January 1, 2018.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS